

# DOCUMENT RESUME

ED 069 247

HE 003 574

**TITLE** Total Revenue and Expenses for Provincially-Assisted Universities of Ontario for the Fiscal Year Ended June 30, 1971.

**INSTITUTION** Council of Ontario Universities, Toronto.

**PUB DATE** [72]

**NOTE** 87p.; Report 72-2

**EDRS PRICE** MF-\$0.65 HC-\$3.29

**DESCRIPTORS** \*Educational Finance; \*Financial Support; \*Higher Education; \*Income; International Education; \*Operating Expenses; Statistical Data

## ABSTRACT

Presented in this document are the financial data for the provincially assisted universities of Ontario for fiscal year 1971. The data are presented by: (1) total operating expenses by object of expense and functional area; (2) total expenses by type of fund and object of expense; (3) total revenue by source of revenue and type of fund; (4) percentage of operating expenses by object of expense and by university; (5) percentage of operating expenses by functional area and by university; (6) percentage of analysis of total expenses by type of fund and by university; (7) percentage of operating revenue by source and by university; and (8) percentage of analysis of total revenue to each fund type by university. (HS)

ED 083207

U.S. DEPARTMENT OF HEALTH  
EDUCATION & WELFARE  
OFFICE OF EDUCATION  
THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL OFFICE OF EDUCATION POSITION OR POLICY.

**COMMITTEE OF FINANCE OFFICERS-UNIVERSITIES OF ONTARIO**

**An Affiliate of the Council of Ontario Universities**

HE 00 3574

ED 069247

Report to the Council of Ontario Universities

TOTAL REVENUE AND EXPENSES FOR  
PROVINCIALY-ASSISTED UNIVERSITIES OF ONTARIO  
FOR THE FISCAL YEAR ENDED JUNE 30, 1971

72-2

## TABLE OF CONTENTS

1. Committee Report
2. General Caveat
3. Summary Information
  - Table 1      Total Operating Expenses by Object of Expense and Functional Area
  - Table 2      Total Expenses by Type of Fund and Object of Expense
  - Table 3      Total Revenue by Source of Revenue and Type of Fund
  - Schedule 1A    Operating Expense Analysis  
Percentage of Operating Expenses by Object of Expense and by University
  - Schedule 1B    Operating Expense Analysis  
Percentage of Operating Expenses by Functional Area and by University
  - Schedule 2      Total Expense Analysis  
Percentage of Analysis of Total Expenses (all funds) by Type of Fund and by University
  - Schedule 3A    Operating Revenue Analysis  
Percentage of Operating Revenue by Source and by University
  - Schedule 3B    Total Revenue Analysis  
Percentage of Analysis of Total Revenue to each Fund Type by University
4. Guidelines and Definitions
5. Individual University Financial Information

## 1. COMMITTEE REPORT

REPORT OF  
THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO  
TO THE COUNCIL OF ONTARIO UNIVERSITIES

TOTAL REVENUE AND EXPENSES FOR PROVINCIALLY-ASSISTED  
UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR  
ENDED JUNE 30th, 1971

The attached summaries have been compiled from the individual returns of each of the Provincially-Assisted Universities, as prepared on the new forms designed by the Committee of Finance Officers - Universities of Ontario. Included in the returns are details of total university revenue by fund and total university expenses by fund, function and object of expense. The summary data provided are outlined on the accompanying table of contents.

The Committee of Finance Officers has developed a greater degree of uniformity in the reporting of financial information because of the detailed guidelines and definitions employed. There still remains, however, considerable further analysis and discussion before true comparability can be achieved. In this regard it is pointed out that the organizational structures, the physical environment, the budgetary procedures, the accounting structures and the management philosophy differ from one university to another.

This being the first year for the new reporting format, comparisons cannot be made with prior years. The summaries may, however, be used as a basis for approximate comparison within the current year and will serve as a reasonable base in future years. During the past year this reporting format has been used as a basis for discussion in meetings with C.A.U.B.O. and Statistics Canada. It is the Committee's understanding that it will have a major influence on the establishment of a common basis for financial reporting at the national level.

Task Force 'A' of the Committee of Finance Officers, responsible for developing the current reporting format, has outlined an intensive programme of analysis and revision for the current fiscal year including definitions for reporting on salaries, computing costs and allocation, physical plant activities and university financial statement presentation. The members of the Task Force would welcome comments and suggestions from readers of this Report to assist in this effort.

In the opinion of the Committee of Finance Officers this Report represents the first phase of financial reporting along functional lines. The Committee, recognizing the need to expand further into this area, is presently studying the feasibility of incorporating some form of programme costing into the University financial systems. While the development of suitable programme costing procedures may be a few years away, comparability of reporting will be one aspect in the advancement of the project.

Chairman  
Committee of Finance Officers  
Universities of Ontario

February 15, 1972.

## 2. GENERAL CAVEAT



### GENERAL CAVEAT

Through the use of this new format, considerable progress has been made in establishing uniformity in the reporting of the financial information required of the Provincially-Assisted Universities. However, because of differences between universities such as in organization, physical environment, management philosophy, budgetary and accounting procedures, true comparability in reporting requires much further research and analysis. Accordingly, certain of the summary data of revenue and expenses shown may be subject to interpretation or clarification until such time that full comparability has been achieved.



### 3. SUMMARY INFORMATION

TABLE 1

1970-71 Actual  
Total OPERATING Expenses by Object of Expense and Functional Area  
For the Provincially-Assisted Universities of Ontario  
(excluding Algoma and Nipissing)  
(in \$000)

Object of Expense	Functional Area	Instruction and Research				Library	Computing	Student Services	Administration	Physical Plant		Total
		Excl. Medicine	Medicine	Sub-Total	Sub-Total					Plant	Other	
1. Salaries - Instruction and Research												
(i) Academic (a) Full-time		118,290	11,499	129,789								129,789
(b) Part-time		13,425	1,640	15,065								15,065
(c) On leave		3,450	69	3,519								3,519
(ii) Other instruction and research		17,325	615	17,940								17,940
Subtotal		152,490	13,823	166,313								166,313
2. Other salaries and wages		31,291	5,742	37,033		17,127	7,824	6,680	17,104	27,264	1,639	114,671
3. Fringe benefits		14,472	2,076	16,548		1,133	562	417	1,649	2,389	492	23,190
4. Books and periodicals		-	-	-		11,537	-	-	-	-	-	11,537
5. Furniture and equipment (a) purchase		8,315	505	8,820		274	2,346	94	420	786	83	12,823
(b) rental		683	35	718		145	5,277	7	207	190	28	6,572
6. Space rental		497	-	497		3	-	88	8	363	45	1,004
7. Operational Supplies and Expense		12,276	2,044	14,320		1,263	1,424	1,387	2,666	6,512	1,297	28,869
8. Cost of goods sold		-	-	-		-	-	-	-	-	-	-
9. Utilities		-	-	-		-	-	-	-	12,201	-	12,201
10. Taxes (a) property		-	-	-		-	-	-	-	2,189	340	2,529
(b) other		-	-	-		-	-	-	-	202	-	202
11. Renovations and alterations		-	-	-		-	-	-	-	5,844	-	5,844
12. Internal cost allocations		232	-	232		-	(605)	99	(182)	(2,167)	(44)	(2,667)
13. External contracted services		336	27	363		19	528	32	271	1,847	85	3,145
14. Scholarships, bursaries, etc.		481	173	654		-	-	238	-	-	-	892
15. Principal and interest repayments		-	-	-		-	400	71	-	-	263	734
16. Land and site services		-	-	-		-	-	-	-	-	-	-
17. Buildings		-	-	-		-	-	-	-	714	-	714
18. Miscellaneous		5,674	329	6,003		204	177	932	1,383	865	5,561	15,125
TOTAL		226,747	24,754	251,501		31,725	17,933	10,045	23,526	59,199	9,789	403,718

TABLE 2

1970-71 Actual  
TOTAL Expenses (All Funds) by Type of Fund and Object of Expenditure  
For the Provincially-Assisted Universities of Ontario  
(excluding Algoma and Nipissing)  
(in 3000)

Object of Expense	Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	O-1-2 (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction & Research (i) Academic (a) Full-time (b) Part-time (c) On leave (ii) Other instruction & research Sub-total		129,789 15,065 3,519 17,940 166,313	- - - -	689 67 - 21,337 22,633	123 510 - 710 1,343	130,601 15,642 3,519 40,532 190,294	- - - 212 212	- - - -	130,601 15,642 3,519 40,744 190,506
2. Other salaries and wages		114,671	9,363	9,472	810	134,316	212	208	134,736
3. Fringe benefits		23,190	602	976	68	24,836	2	6	24,844
4. Books and Periodicals		11,557	-	24	-	11,581	227	61	11,869
5. Furniture & Equipment (a) Purchase (b) Rental		12,823 6,572	367 54	6,734 27	4 1	19,928 6,654	26 -	8,129 -	28,083 6,654
6. Space Rental		1,004	102	-	1	1,107	-	-	1,107
7. Operational Supplies & Expense		28,869	2,894	14,353	845	46,961	630	-	47,591
8. Cost of goods sold		-	9,335	-	-	9,338	-	-	9,338
9. Utilities		12,201	1,310	8	1	13,520	-	-	13,520
10. Taxes (a) Property (b) Other		2,529 202	286 1	- -	- -	2,815 203	- -	- -	2,815 203
11. Renovations & Alterations		5,844	430	-	-	6,274	8	1,147	7,429
12. Internal Cost Allocations		(2,567)	2,153	487	19	10,061	(73)	80	10,214
13. External Contracted Services		3,145	6,905	11	-	892	3,934	153	4,826
14. Scholarships, Bursaries, etc.		892	-	-	-	6,324	-	4,227	10,551
15. Principal & Interest Repayments		734	5,590	-	-	-	-	13,072	13,072
16. Land and Site Services		-	-	-	-	-	-	142,179	142,893
17. Buildings		714	-	-	-	714	-	50	19,937
18. Miscellaneous		15,125	547	2,532	410	18,604	1,283	-	19,937
TOTAL		403,718	39,943	57,252	3,302	504,415	6,461	169,312	680,188

TABLE 3

1970-71 ACTUAL  
TOTAL Revenue by Source of Revenue and Type of Fund  
For the Provincially Assisted Universities of Ontario  
(excluding Algoma and Nipissing)  
(in \$000)

Source of Revenue	Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (including non-credit)	Sub Total	Trust & Endowment (Income)	Capital	Total
1. <u>Government Grants</u>									
(i) <u>Provincial</u>									
(a) Formula		295,325	-	-	-	295,325	-	-	295,325
(b) Principal and interest repayment		-	-	-	-	-	-	-	-
(c) Other		27,970	-	3,614	-	31,584	21	26,287	57,892
Total Provincial grants		323,295	-	3,614	-	326,909	21	26,287	353,217
(ii) <u>Federal</u>		1,355	-	42,419	-	43,774	55	1,963	45,792
(iii) <u>Other</u>		427	-	306	-	733	-	175	908
2. <u>Fees</u>									
(a) Tuition		61,866	-	-	4,007	65,873	-	-	65,873
(b) Other		3,547	14,696	-	13	18,256	-	-	18,256
3. <u>Long Term Debt</u>									
(a) Provincial		-	-	-	-	-	-	111,592	111,592
(b) Other		-	-	-	-	-	-	18,773	18,773
4. <u>Gifts, Donations and Non-Government Grants</u>									
Other		1,177	-	10,055	2	11,234	5,094	4,435	20,763
		11,683	25,191	858	22	37,754	2,169	5,611	45,534
Total Revenue		403,350	39,887	57,252	4,044	504,533	7,339	168,836	680,708
Total Expenses		403,718	39,943	57,252	3,502	504,415			
Excess of Revenue over Expenses		(368)	(56)	nil	542	118			

NOTE: In addition to the total Provincial Government grants shown above, the Government of Ontario provided \$45,148,000 to the Provincially-Assisted Universities to pay, in an identical amount, principal instalments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation.

1970-71 Actual  
Percentage of OPERATING Expenses by Object of Expense by University  
For the Provincially-Assisted Universities of Ontario  
(excluding Algoma and Nipissing)

SCHEDULE 1A  
OPERATING EXPENSE ANALYSIS

University		Guelph Guelph (Excl. (Incl. Brock Carl. ODAF) ODAF)																	Lake. Laur. McMas. Ott. Queen Tor. Scar. Erin. Trent Wat. West. Windsor York																	Total
Object of Expense																																				
1. Salaries (i) Acad. (b) Part-time (c) On leave (ii) Other Inst. & Res. Sub-Total 2. Other Salaries & Wages 3. Fringe benefits 4. Books and Periodicals 5. Furniture and Equipment (a) Purchases (b) Rental 6. Space Rental 7. Op. Supplies and Exp. 8. Cost of goods sold 9. Utilities 10. Taxes (a) Property (b) Other 11. Renov. and Alter. 12. Internal Cost Alloc. 13. Ext. contracted serv. 14. Scholarships etc. 15. Princ. & Int. Repay 16. Land and Site Service 17. Buildings 18. Miscellaneous TOTAL	32.7	30.8	35.8	32.8	32.6	34.3	29.2	31.3	38.6	31.6	24.9	28.6	30.8	29.6	33.9	35.7	33.9	32.3																		
	4.4	3.6	3.3	2.9	5.4	4.9	3.2	6.1	1.5	3.5	2.0	1.0	4.1	2.6	5.3	5.6	3.6	3.8																		
	1.6	0.9	0.4	0.3	0.9	0.3	0.7	0.8	0.7	0.8	1.0	-	3.2	1.1	0.8	1.9	1.0	0.9																		
	2.4	3.4	-	-	1.5	3.3	7.4	2.9	4.6	5.4	8.8	8.0	0.3	6.7	4.0	4.2	4.4	4.5																		
	41.1	38.8	38.5	36.1	40.3	42.8	40.5	42.0	45.5	41.3	36.7	37.6	38.3	40.0	44.0	47.4	42.9	41.5																		
	27.2	26.6	33.7	36.3	29.8	24.8	29.0	24.8	27.6	28.1	30.3	25.9	30.6	29.4	26.7	28.2	30.1	28.6																		
	6.1	5.0	4.7	4.6	5.5	4.1	7.3	6.6	5.8	6.3	5.4	4.7	6.0	5.0	6.1	4.1	5.9	5.8																		
	3.7	4.2	2.2	1.6	3.6	4.0	3.0	2.6	3.2	2.0	2.0	2.8	3.2	2.7	3.3	4.5	3.8	2.9																		
	3.3	5.6	2.8	2.9	3.3	4.3	1.7	4.6	1.9	2.7	2.5	5.5	0.1	6.4	3.6	2.7	0.3	3.2																		
	0.4	1.4	1.8	1.5	1.8	0.9	1.0	1.3	2.8	1.7	0.4	0.6	0.3	1.7	2.1	1.9	1.8	1.6																		
	-	-	-	-	-	-	-	0.9	0.1	0.4	0.1	0.2	0.1	0.5	-	0.2	-	0.3																		
	9.1	7.2	9.1	9.9	5.7	7.0	7.8	3.8	6.3	10.0	10.0	10.2	5.3	5.8	4.5	4.6	6.4	7.2																		
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
	4.0	4.1	3.5	3.8	4.2	3.4	2.7	2.3	1.9	3.4	5.2	3.5	4.2	2.1	2.0	3.0	3.9	3.0																		
	0.6	0.1	0.8	0.6	0.7	0.5	0.6	0.6	0.9	0.6	0.9	0.5	0.6	0.8	0.7	0.7	0.6	0.6																		
	-	0.8	-	-	-	-	-	-	-	-	-	-	-	0.2	-	-	-	0.1																		
	-	1.4	2.1	2.3	0.1	-	-	2.3	4.3	1.1	1.5	-	-	0.2	0.2	2.1	0.6	-	1.5																	
	-	0.1	(2.6)	(1.9)	(1.0)	-	-	(1.1)	(1.5)	0.5	(0.5)	(0.2)	(0.6)	-	(0.2)	(0.6)	(2.6)	(0.3)	(0.7)																	
0.8	1.5	0.4	0.4	0.3	2.8	0.6	3.3	0.2	-	-	-	-	2.3	0.6	1.4	0.3	0.2	0.8																		
-	-	-	-	-	-	-	0.3	0.2	-	0.7	-	-	-	-	-	0.3	-	0.2																		
0.1	-	0.3	0.2	-	-	-	1.4	-	-	-	-	-	1.5	-	-	-	0.5	0.2																		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
3.6	3.2	1.8	1.8	5.7	4.6	2.8	4.2	2.2	1.8	6.7	9.0	6.6	4.9	4.0	4.0	3.9	3.3	3.3																		
TOTAL		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0																	

NOTE: 1. In calculating these percentages, the following items have been omitted to compensate for the effects of material non-recurring expenses:

- U. of Ottawa \$1,798,000 Special Pension Plan Contribution  
- U. of Western Ontario 714,000 Portable Building Purchase out of Operating

2. Percentages may not total exactly 100.0 due to rounding.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

SCHEDULE 1B  
OPERATING EXPENSE ANALYSIS

1970-71 Actual  
Percentage of OPERATING Expenses by Functional Area by University  
For the Provincially-Assisted Universities of Ontario  
(excluding Algoma and Nipissing)

University	Functional Area	Instruction and Research				Library	Computing	Student Services	Administration	Physical Plant	Other	Total
		All Excl. Medicine	Medicine	Sub-total								
Brock		55.8	-	55.8		8.7	4.7	3.0	9.5	16.0	2.3	100.0
Carleton		58.4	-	58.4		9.9	5.7	3.6	6.6	15.0	0.8	100.0
Guelph (Excl. ODAF)		59.3	-	59.3		6.6	5.0	4.5	5.0	17.9	1.7	100.0
(Incl. ODAF)		61.8	-	61.8		4.7	3.6	3.2	5.7	19.7	1.4	100.0
Lakehead		59.0	-	59.0		8.5	4.3	2.9	9.2	15.3	0.7	100.0
Laurentian		57.4	-	57.4		9.0	4.1	5.1	8.7	14.1	1.6	100.0
McMaster		49.6	9.9	59.5		7.9	5.0	3.1	7.2	14.4	2.9	100.0
Ottawa		57.3	8.7	66.0		6.7	3.2	2.0	5.7	15.2	1.3	100.0
Queen's		55.4	10.3	65.7		8.1	4.6	0.7	7.2	12.0	1.8	100.0
Toronto		50.7	13.5	64.2		7.7	5.5	1.4	3.4	15.2	2.7	100.0
Scarborough		54.8	-	54.8		7.0	1.3	1.3	10.6	23.0	2.0	100.0
Erindale		57.1	-	57.1		7.1	1.0	1.5	10.9	19.6	2.8	100.0
Trent		56.1	-	56.1		9.5	1.4	2.6	10.0	17.0	3.4	100.0
Waterloo		62.3	-	62.3		6.9	6.0	5.0	6.5	11.8	1.6	100.0
Western		56.5	10.1	66.6		8.2	4.1	1.8	5.5	11.8	2.0	100.0
Windsor		61.3	-	61.3		10.7	2.7	2.0	6.5	14.8	2.0	100.0
York		62.7	-	62.7		10.1	3.7	3.7	4.8	12.8	2.2	100.0
TOTAL		56.5	6.2	62.7		7.9	4.5	2.5	5.9	14.6	2.0	100.0

NOTE: 1. In calculating these percentages, the following items have been omitted to compensate for the effects of material non-recurring expenses:  
 - U. of Ottawa \$1,798,000 Special Pension Plan Contribution  
 - U. of Western Ontario 714,000 Portable Building Purchase out of Operating

2. Queen's University - Expenses of Student Health Service and Athletics are not included under the function of "Student Services".  
 In this case, these expenses have been made from Trust and Endowment Funds.

3. Percentages may not total exactly 100.0 due to rounding.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

1970-71 Actual Percentage Analysis of TOTAL Expenses (incl. all funds) by  
Type of Fund and by University for the Provincially-Assisted Universities of Ontario  
(excluding Algoma and Nipissing)

SCHEDULE 2  
TOTAL EXPENSE ANALYSIS

Type of Fund	NON-CAPITAL FUNDS						TOTAL FUNDS*		
	Operating	Ancillary Enterprises	Sponsored Research	Trust and Endowment Income	Other (incl. Non-credit)	Total Non-Capital	Total Non-Capital	Total Capital	Total All Funds
University									
Brock	84.4	9.0	4.5	1.3	0.9	100.0	91.9	8.1	100.0
Carleton	83.2	10.2	5.6	0.9	0.2	100.0	81.6	18.4	100.0
Geoph. (Excl. ODAF)	75.8	12.5	10.4	1.1	0.2	100.0	60.0	40.0	100.0
(Incl. ODAF)	81.4	9.5	7.9	0.8	0.4	100.0	66.3	33.7	100.0
Lakeland	84.6	9.2	2.8	0.5	2.8	100.0	67.0	33.0	100.0
Laurentian	92.5	3.7	3.1	0.5	0.1	100.0	64.6	35.4	100.0
Yorkster	70.0	10.9	17.3	1.2	0.6	100.0	58.1	41.9	100.0
Ottawa	87.1	3.9	8.6	0.2	0.2	100.0	75.2	24.8	100.0
Queen's	72.4	7.9	14.7	4.4	0.6	100.0	78.8	21.2	100.0
Toronto	78.1	1.9	17.1	2.0	0.8	100.0	88.0	12.0	100.0
Scarborough	97.5	2.5	-	-	-	100.0	83.9	16.1	100.0
Brindale	97.7	2.3	-	-	-	100.0	49.5	50.1	100.0
Ivan	77.2	17.3	4.1	1.2	0.3	100.0	78.1	21.9	100.0
Waterloo	77.7	10.9	10.1	0.5	0.8	100.0	78.9	21.1	100.0
Western	74.8	11.4	12.3	0.6	0.9	100.0	78.2	21.8	100.0
Windsor	86.7	7.8	5.5	-	-	100.0	68.1	31.9	100.0
York	78.1	13.0	6.7	0.9	1.4	100.0	72.4	27.6	100.0
TOTAL	79.0	7.8	11.2	1.3	0.7	100.0	75.1	24.9	100.0

\*Percentages between capital and non-capital, by university and in total, will vary considerably from year to year depending on the extent of the capital programme in effect.  
Percentages may not total exactly 100.0 due to rounding.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.



SCHEDULE 3A  
OPERATING REVENUE ANALYSIS

1970-71 Actual  
Percentage of OPERATING Revenue by Source and by University  
For the Provincially-Assisted Universities of Ontario  
(excluding Algoma and Nipissing)

Source of Funds	University	Brock	Carl.	Guelph (excl. ODAF)	Guelph (incl. ODAF)	Lake.	Laur.	McMas.	Ott.	Queen	Tor.	Scar.	Erin.	Trent	Wat.	West.	Wind.	York	Total
1. Government Grants																			
(i) Provincial																			
(a) Formula		56.8	74.7	78.1	55.4	58.0	53.4	74.3	68.7	80.1	80.3	63.8	60.0	49.6	78.0	79.3	72.0	76.0	73.2
(b) Prin. & Int.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(c) Other		20.8	0.8	2.1	29.9	18.6	23.1	6.4	11.4	2.5	1.9	15.1	20.5	31.4	0.8	0.7	3.4	0.6	6.9
Total Provincial		77.6	75.5	80.2	85.3	76.6	76.5	80.7	80.1	82.6	82.2	78.9	80.5	81.0	78.8	80.0	75.4	76.6	80.1
(ii) Federal		-	0.5	-	-	-	0.3	0.7	0.7	-	0.5	-	-	-	0.6	-	-	0.2	0.3
(iii) Other		-	-	-	-	1.0	-	0.6	-	-	-	-	-	-	-	0.3	-	0.1	0.1
2. Fees		20.9	21.3	14.4	10.2	20.1	18.0	14.2	14.7	15.2	10.1	20.2	18.8	16.1	16.2	16.1	21.8	22.3	15.3
(a) Tuition		0.4	1.7	1.0	0.7	0.8	2.6	0.9	1.8	-	0.6	0.5	0.4	0.9	1.1	0.9	1.3	0.2	0.9
(b) Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Long-term Debt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(a) Provincial		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Gifts, Donations and Non-Gov't Grants		-	-	-	-	-	-	0.1	-	1.2	0.6	-	-	0.8	-	0.3	0.3	0.0	0.3
5. Other		1.2	1.0	4.4	3.8	1.5	2.5	2.7	2.7	1.1	5.8	0.4	0.3	1.1	3.3	2.5	1.3	0.4	2.9
TOTAL		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

NOTE: Percentages may not total exactly 100.0 due to rounding.  
General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

1970-71 Actual Percentage Analysis of TOTAL Revenue (incl. all funds) by  
Type of Fund and by University for the Provincially-Assisted Universities of Ontario  
(excluding Algoma and Nipissing)

SCHEDULE 38  
TOTAL REVENUE ANALYSIS

Type of Fund	NON-CAPITAL FUNDS						TOTAL FUNDS*	
	Operating	Ancillary Enterprises	Sponsored Research	Trust and Endowment Income	Other (incl. Non-credit)	Total Non-Capital	Total Non-Capital	Total Capital All Funds
University	85.1	8.8	4.5	1.3	0.3	100.0	87.6	12.4
Brock	82.7	9.9	5.6	1.6	0.2	100.0	79.2	20.8
Carleton	75.7	12.0	10.4	1.7	0.2	100.0	63.0	37.0
Guelph (Excl. ODAF)	81.3	9.1	8.0	1.3	0.3	100.0	69.1	30.9
(Incl. ODAF)	84.5	9.1	2.8	0.8	2.9	100.0	70.3	29.7
Lakehead	92.1	4.1	3.2	0.6	0.1	100.0	62.0	38.0
Laurentian	71.6	10.2	17.0	0.5	0.7	100.0	56.3	43.7
McMaster	86.6	3.7	9.0	0.5	0.2	100.0	75.3	24.7
Ottawa	71.4	8.2	14.6	4.3	1.5	100.0	78.6	21.4
Queen's	78.1	1.9	17.1	2.0	0.9	100.0	87.0	13.0
Toronto	97.5	2.5	-	-	-	100.0	88.7	11.3
Scarborough	98.0	2.0	-	-	-	100.0	48.9	51.1
Erindale	78.2	16.3	4.0	1.4	0.1	100.0	78.6	21.4
Trent	76.4	12.2	10.1	0.6	0.7	100.0	81.3	18.7
Waterloo	74.1	11.4	12.1	1.3	1.1	100.0	81.5	18.5
Western	87.4	7.0	5.4	-	0.2	100.0	69.1	30.9
Windsor	78.0	12.6	6.7	1.3	1.4	100.0	68.9	31.1
York	78.9	7.8	11.2	1.4	0.8	100.0	75.2	24.8
TOTAL								

\*Percentages between capital and non-capital, by university and in total, will vary considerably from year to year depending on the extent of the capital programme in effect. Percentages may not total exactly 100.0 due to rounding.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

#### 4. GUIDELINES AND DEFINITIONS

August 23, 1971  
(Revised)

FINANCIAL REPORTING OF THE TOTAL REVENUE AND EXPENSES

OF THE UNIVERSITIES OF ONTARIO

FOR THE

COUNCIL OF ONTARIO UNIVERSITIES AND THE DEPARTMENT OF UNIVERSITY AFFAIRS

FOR THE FISCAL YEAR ENDED JUNE 30, 1971

GENERAL

The reporting format has been extended to include the display of the revenue and expenses of all "funds" of the universities as well as the detail by "functional areas" within the operating expenses. The normal criteria for placement of a particular revenue or expense within a "fund" on the report form is the same as that used within the financial records and/or the financial statement of the university. For example, investment income or Canada Council grants for library books may be shown in 'trust' funds in one university or in capital funds in another university. On the reporting form follow the same identification. However, where a definition specifically requires the placing of items, these should be shown under the appropriate heading regardless of the practice at the university, for example Health Services and Athletics are to be shown under "Student Services" even though they may be carried as Ancillary Enterprises by the university.

It is anticipated that the reporting forms will be used for submissions of Budget information as well as Actual and in some instances may be used for submission of Anticipated Actuals. The heading of each page of the reporting forms provides for this description and upon submission you are asked to strike out the descriptions which are not applicable. The dates of submission and the recipients of the reports may vary from time to time and these details are therefore contained in the covering letter for each requirement.

When submitting budget estimates for Sponsored Research and for Trust and Endowment income, it is suggested that the estimates for the categories of revenue and the objects of expenses be submitted in the same proportion to the revised total as the actual categories of revenue and objects of expense were to the last actual totals, unless the reporting officer has evidence to the contrary.

It is important to note that the "operating expenses" and "total expenses" of the university should include within the objects ALL expenses, even though the expenses may have been charged to reserves or appropriations on the financial records or financial statements of the university. Transfers should not be made from reserves or appropriations to Revenue, as this would result in the reporting of the same revenue upon more than one occasion and, similarly, transfers to reserves and appropriations should NOT be shown as expenses. For further reference see the paragraph on "reconciliation" on page 18.

Previous reporting forms made separate provision for showing recoveries from external sources. This "object" has been omitted and the expenses should be handled using one of two methods, viz. -

- (1) Show expenses at gross and take "recovery" into revenue.
- (2) Show expenses at 'net', i.e. recovery would not show on the reporting form at all.

Examples of the above would be -

- (1) Computer service sales to outside organizations.
- (2) Sale of central services (e.g. power, heat, etc.) to external institutions.

The criteria for using either (1) or (2) above would be the true and/or com-

parable reflection of the results, e.g. the costs of the computer centre are educational and the recovery as revenue is an assist to the university financing which may vary from time to time. Conversely the sale of power, heat, etc. may depict an overbuilt/overcost situation which if included at gross would distort the ratio of the expense in the operational area. As the reports reach the stage or more advanced definition, it will be possible to clarify these areas to a greater extent.

Pages 4, 5 and 6 of the reporting forms have been provided to display the "material" items contained within three specific objects of expense. In addition to the foregoing details, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional and/or fund areas. This reporting can be done on an attached supplementary schedule showing the necessary details, identifying the object of expense, the functional or fund area and reconciling the total to the amount shown on the report. As has been stated previously, one of the objects of this reporting is to achieve a true measure of comparability and only by full identification can the extraordinary or non-recurring items be given their true consideration.

GUIDELINES AND DEFINITIONS

A. TOTAL REVENUE - (Refer to Page 1 of the financial reporting forms)

1. Government Grants - to include all grants from government and government agency sources.

(i) Provincial - home province only.

(a) Formula - include basic grant only. Do not include extra-formula grants such as emerging grants, bilingual grants or municipal tax grants, etc.

(b) Principal and Interest Repayment - refers to repayment on OUCAC debentures or other grants received from the province directly for debt retirement. For purpose of this reporting, both interest and principal are to be shown under the Capital Fund column, as are the expenses.

(c) Other - all other provincial grants including emerging, bilingual, municipal tax, temporary accommodation, O.D.A.F., etc.

(ii) Federal - all grants from the Government of Canada or its agencies, including C.I.D.A., Commonwealth Scholarships, Department of Industry, etc.

(iii) Other - all other government or government agency grants, e.g. municipal, county, foreign, etc.



2. Fees

- (a) Tuition - for credit and non-credit tuition fees only, do not include incidental fees.
- (b) Other - all other fees assessed to students, including Health Services and Athletics (to be shown in the "Operating" column) and residences, including both room and board, etc. (to be shown in the "Ancillary Enterprises" column), but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation.

3. Long-Term Debt

- (a) Provincial - include amounts received from OUCAC for which debentures are issued.
- (b) Other - e.g. C.M.H.C., etc.

4. Gifts, Donations and Non-Government Grants - include amounts received from companies, foundations, charitable institutions, associations, etc.

5. Other - include all other revenue such as receipts from sales in Ancillary Enterprises, income from investments, parking fees and fines, use of university facilities, rentals from property purchased from endowed funds, sale of computer services. etc.

Note: Number of eligible BIU's, applicable to Provincial Formula grant  
(Item 1(i)(a)) to be shown at bottom of Page 1, in the space provided.

B. FUNDS (Page 2 of the financial reporting forms)

1. Operating - the amounts shown for each object of expense in the operating fund expense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".
2. Ancillary Enterprises - include here all revenue and expenses from "sales producing" non-teaching areas, including Bookstore, Food Services, Residences, parking, University Press - publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking, etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be confused with Student Services. (The separation is the same as that used in the CAUBO reporting). The expenses in Ancillary Enterprises should include the full costs, both direct and indirect but excluding rental for use of university space.

Expenses of replacement and/or additional furniture and equipment and capital debt repayment borne directly from Ancillary Enterprise revenue are to be shown under this Fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to Ancillary Enterprises from Capital Fund revenues, including revenues relating to mortgages and debentures, are to be shown under the Capital Fund column.

..../7

3. Sponsored Research Fund - the standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column. Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will show in the object "Internal Cost Allocations". As for normal financial statement reporting, the revenue will be reported only to the extent that expenses are incurred and there will therefore not be an excess of revenue over expense for this fund.
4. Other Funds - include in this fund all non-credit revenues and expenses along with any other items that will not classify under the remaining headings. Use the definition of non-credit as for reporting under the Federal-Provincial Fiscal Arrangements Act.
5. Trust and Endowment Funds - the income and expenses will apply to the "Income" from trust and endowments only and capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.
6. Capital - include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g. where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from Ancillary Enterprises, for purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

See also reference to Capital expenses for Ancillary Enterprises in item 2 on page 6.

7. Total - a cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds is to be brought forward to page 1 from page 2 and the "excess of revenue over expenses" is to be completed for the Operating, Ancillary Enterprises, Sponsored Research, Other and Sub-total columns. The total expenses for Capital and Trust and Endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

C. OPERATING EXPENSES - FUNCTIONAL AREAS (Page 3 of the financial reporting forms)

1. Instruction and Research - all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university, i.e. recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research including Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

2. Library - the institution's main library, branch, faculty or departmental libraries, all purchases of books and periodicals from Operating Expenses should be shown under this functional heading.
3. Computing - all campus computing facilities. If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Previous reporting forms called for an allocation of computing costs to other functional areas, however this has been discontinued on a temporary basis because the majority of universities do not have the necessary data to make a meaningful allocation. There will be, however, allocations to other Funds and the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers. This will apply particularly to "charges" made to Sponsored Research funds.

At the present time, a study of computer chargeout systems and cost

REVISEDFINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO(University) CARLETONTOTAL REVENUE AND OPERATING EXPENSE

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED 30 June 1971

Revenue	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. <u>Government Grants</u>								
( i) Provincial:								
a) Formula	18,062				18,062			18,062
b) Principal & interest re- payment								
c) Other	193				193			3,091
( ii) Federal	122		1,437		1,559			1,559
(iii) Other			37		37			37
2. <u>Fees</u>								
a) Tuition	5,138				5,177			5,177
b) Other	420	1,245			1,665			1,665
3. <u>Long Term Debt</u>								
a) Provincial							7,550	7,550
b) Other								
4. <u>Gifts, Donations and Non-Government Grants</u>								
3			158		161	165	125	451
5. <u>Other</u>								
232		1,645		22	1,899	292		2,191
TOTAL REVENUE	24,170	2,890	1,632	61	28,753	457	10,766	39,976
TOTAL EXPENSES (brought forward from page 2)	24,167	2,952	1,632	47	28,798			
Excess of Revenue over Expenses	3	(62)	NIL	14	(45)			

DATE November 15, 1971 No. of Eligible BU's 14038.2

Reporting Officer

allocations is proceeding under a Joint Committee of C.C.G. and COFO-UO and further definition relating to the allocation of computing costs has been tabled pending the report of that committee.

4. Student Services - services provided to students by the university outside of normal teaching, research and administrative services, which are provided at no specific charge or where a charge is included in the incidental fee structure of the university. This will include - Health Services, Counselling, Athletics, Dean of Men or Women, Placement Services, Student Housing Services, Grants to Student Organizations, Student Programme Costs, e.g. cultural, Student Centre costs, music, drama, etc., Co-ordination (Waterloo only). Do not include student activity fees collected and turned over to Student Councils or Federations where the university is acting in an agency capacity. If any of the foregoing items are carried as Ancillary Enterprises on the statements of the university, the revenue and expenses should be transferred to this functional area for purposes of this report.
5. Administration - costs of the Offices of the President and Vice-Presidents, the Registrar, Research Administration, Board of Governors and Secretariat, Finance and Accounting, Personnel and Purchasing, Institutional Research and Management Information Systems, Senate Office, etc.
6. Physical Plant - costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, and all utilities charged to operating expenses. (Please note definition for utilities on Page 14). If a chargeout system is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense).

..../11



FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## EXPENSES

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED 30 June 1971

Objects of Expenses	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. Salaries - Instruction and Research								
(i) Academic Ranks								
a) Full-time	7,454				7,500			7,500
b) Part-time	877				877			877
c) On leave	229				229			229
(ii) Other instruction and research	818		855	42	1,627			1,627
SUB-TOTAL	9,378	-	855	42	10,233			10,233
2. Other salaries and wages	6,423	408	54	5	6,932			6,932
3. Fringe benefits	1,219	36	1		1,256			1,256
4. Books and periodicals	1,020	-	-		1,020		15	1,035
5. Furniture and equipment								
a) Purchase	1,343	17	333		1,693			1,693
b) Rental	345	-	-		345			345
6. Space rental	-	-	-		-			-
7. Operational supplies & exp.	1,743	390	220		2,344			2,344
8. Cost of Goods Sold	-	804	-		804			804
9. Utilities	987	181	-		1,168			1,168
10. Taxes a) Property	21	-	-		21			21
b) Other	193	-	-		193			193
11. Renovations & alterations	343	-	-		343			343
12. Internal cost allocations	16	(16)	-		-			-
13. External contracted services	364	659	-		1,023			1,023
14. Scholarships, bursaries, etc.	-	-	-		-	254		254
15. Principal and interest re-payments	-	456	-		456		3,091	3,547
16. Land and site services	-	-	-		-		492	492
17. Buildings	-	-	-		-		6,044	6,044
18. Miscellaneous	781	17	169		967			967
TOTAL	24,167	2,952	1,632	47	28,798	254	9,642	38,694

7. Other - all other expenses including the Development Office, Alumni Office, Public Relations, Legal, Audit, Convocations and Ceremonies, Insurance, etc.

Please Note - The revenue and expenses for non-credit programmes are to be shown under "Other" Funds and not in the Operating Expenses totals.

(University) Carleton

Page 3 of 6  
 FINANCIAL REPORTING FORM  
 UNIVERSITIES OF ONTARIO

## OPERATING EXPENSES

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED 30 June 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS							
	Instruction and Research	Sub-Total	Library	Computing Services	Student	Admin.	Physical Plant	Other
	ALL	Medicine	Medicine	Medicine	Medicine	Medicine	Medicine	Medicine
	Excluding	Excluding	Excluding	Excluding	Excluding	Excluding	Excluding	Excluding
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
1. Salaries - Instruction and Research	7,454							
(i) Academic Ranks	877							
(a) Full-time	229							
(b) Part-time								
(c) On leave								
(ii) Other instruction and research	818							
SUB-TOTAL	9,378							
2. Other salaries and wages	2,069							
3. Fringe benefits	860							
4. Books and Periodicals	-							
5. Furniture and Equipment								
(a) Purchase	696							
(b) Rental	-							
6. Space Rental	-							
7. Operational supplies & exp.	707							
8. Cost of Goods Sold	-							
9. Utilities	-							
10. Taxes a) Property	-							
b) Other	-							
11. Renovations & alterations	-							
12. Internal cost allocations	-							
13. External contracted services	-							
14. Scholarships, bursaries, etc.	-							
15. Principal and interest re-payments	-							
16. Land and site services	-							
17. Buildings	-							
18. Miscellaneous	394							
TOTAL	14,104		2,400	1,383	871	1,585	3,628	196
								24,167

D. OBJECTS OF EXPENSES - (Pages 2 and 3 of the financial reporting forms).

1. Salaries - Instruction and Research

- (i) Academic Ranks - Salaries paid to academic staff from Lecturers to Deans inclusive in faculties, academic departments, summer schools, credit extension courses and other academic functions.
  - (a) Full-time - include basic salaries paid to all staff hired on a full-time equivalent basis, i.e. with full duties and salary for one four-month term or more.
  - (b) Part-time - include all payments to full-time or part-time staff for part-time teaching, i.e. less than full duties and full salary, and including summer school, credit extension and summer supplements.
  - (c) On Leave - include all payments for leave of absence or sabbatical.
- Note: Visiting professors should be included above in (a) or (b) according to their appointment in the four-month term or two-term session. Adjunct professors or guest lecturers will normally be included under (b) if of academic rank.
- (ii) Other Instruction and Research - include all payments to instructors, tutors, markers, demonstrators, teaching assistants, student research assistants, invigilators, clinical assistants, post-doctoral fellows and other non-ranked (below the rank of lecturer) staff engaged in instruction and research.

(University) Guelph Page 1 of 6  
 Excludes O.D.A.F. contract  
 for Research & Services  
 FINANCIAL REPORTING FORM  
 UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE  
 SUBJECT: ACTUAL: ~~ANTICIPATED~~ FISCAL YEAR ENDED June 30/71

Revenue	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. <u>Government Grants</u>								
( i) Provincial:	18,240				18,240			18,240
a) Formula								
b) Principal & interest re- payment	484		243		733		3,553	3,553
c) Other							50	783
( ii) Federal			2,453		2,453		50	2,453
(iii) Other      Municipal								50
2. <u>Fees</u> a) Tuition	3,359				3,409			3,409
b) Other	245			50	245			245
3. <u>Long Term Debt</u>								
a) Provincial								
b) Other							2,125	2,125
4. <u>Gifts, Donations and Non-Government Grants</u>			519		519	434	14,540	14,540
5. <u>Other</u>	1,018	3,702			4,720	75	568	5,363
TOTAL REVENUE	23,346	3,702	3,221	50	30,319	509	21,651	52,479
TOTAL EXPENSES (brought forward from page 2)	23,514	3,866	3,221	77	30,678			
Excess of Revenue over Expenses	(168)	(164)	NIL	(27)	(359)			

DATE Dec. 10/71 No. of Eligible BIU's 13,101.8 Reporting Officer

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the object of expense, i.e. 1(i), 1(ii) or 2, according to the rank and/or classification of the recipient.

2. Other Salaries and Wages - include all salaries, wages and payments to non-instructional staff (support staff) including technicians, research assistants other than registered students, clerical and secretarial, administrative, physical plant personnel, etc.

Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or Computing Centre personnel.

3. Fringe Benefits - the institution's contributions with respect to salaries included in items 1 and 2 for pensions, group life insurance, salary continuance insurance and other costs of a benefit programme along with costs of Workmen's Compensation, free tuition and Unemployment Insurance but excluding memberships or other perquisites of employment.
4. Books and Periodicals - It was intended in the reporting of Operating Expenses that the acquisition of books and periodicals would all show under the functional area of library. It was not felt that the reference to "the acquisition for other than library" would apply to functional areas outside of Instruction and Research. Having determined the amounts within the academic area, if applicable, these should be shown under the heading of the library.
5. Furniture and Equipment - under the appropriate sub-heading of "Purchase" or "Rental", include here all expenses for furniture and equipment, including laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equip-

(University) GuelphExcludes O.D.A.F. contract  
for Research & Services

Page 2 of 6

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## EXPENSES

BUDGET: ACTUAL: ANTICIPATED-ACTUAL: FOR THE FISCAL YEAR ENDED June 30/71

Objects of Expenses	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. Salaries - Instruction and Research								
( i ) Academic Ranks								
a) Full-time	8,420			6	8,426			8,426
b) Part-time	765				765			765
c) On leave	97				97			97
(ii) Other instruction and research	incl. abpve		1,010		1,010			1,010
SUB-TOTAL	9,282		1,010	6	10,298			10,298
2. Other salaries and wages	7,920	366	673	24	8,983			8,983
3. Fringe benefits	1,103	20	10	1	1,134			1,134
4. Books and periodicals	524				524			524
5. Furniture and equipment:								
a) Purchase	657	38	200		895			1,227
b) Rental	429	8			429		332	429
6. Space rental					8			8
7. Operational supplies & exp.	2,131	213	1,028	43	3,415	239		3,654
8. Cost of Goods Sold		52			52			52
9. Utilities	813				813			813
10. Taxes a) Property	183				183			183
b) Other								
11. Renovations & alterations	500	102			602			602
12. Internal cost allocations	(613)	504	109		-			-
13. External contracted services	102	1,621			1,723	102		1,723
14. Scholarships, bursaries, etc.								
15. Principal and interest re-payments	71	918			989		6,161	7,150
16. Land and site services							2,873	2,873
17. Buildings							14,888	14,888
18. Miscellaneous	412	24	191	3	630			630
TOTAL	23,514	3,866	3,221	77	30,678	341	24,254	55,273



ment and all items which are normally classified as a fixed asset or the cost of which will benefit the area for more than one fiscal year even if the cost is not capitalized in the records of the university.

6. Space Rental - include here the cost of renting space and land, also property taxes paid upon the space rental if disbursed separately.
7. Operational Supplies and Expenses - include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, publications, long distance telephone charges, repair materials, maintenance supplies, etc.
8. Cost of Goods Sold - to be used in circumstances of revenue producing activities where inventory method of accounting is normally used, e.g. Bookstore, Food Services, etc. This object is to include the laid down cost of goods purchased for resale only and the remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, the total cost of the contract should be included in the object "External Contracted Services". Your attention is drawn to Page 16, Item 13, particularly as this relates to the contracting of services under ancillary enterprises.
9. Utilities - expenses for fuel, electricity, water, gas, telephone equipment and rental costs. Note that under Operating Expenses the cost of utilities is to be included in total under the functional area Physical Plant.
10. Taxes - include under functional column "Physical Plant" only.
  - (a) Property taxes for which there are compensatory grants.
  - (b) All other payments for municipal services out of operating funds.

Note: Do not include taxes paid in relation to space rental, see Space Rental object above.

University) Guelph

Excludes O.D.A.F. contract  
for Research & Services  
OPERATING EXPENSES

Page 3 of 6  
FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

BUDGET: ACTUAL: ANTICIPATED: ACTUAL FOR THE FISCAL YEAR ENDED June 30/71

OBJECTS OF EXPENSES	FUNCTIONAL AREAS									
	Instruction and Research		Sub- Total \$000	Library \$000	Computing Services \$000	Student Services \$000	Admin. \$000	Physical Plant \$000	Other \$000	TOTAL \$000
	ALL \$000	Excluding Medicine \$000								
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	8,420		8,420							8,420
(b) Part-time	765		765							765
(c) On leave	97		97							97
(ii) Other instruction and research										
SUB-TOTAL	9,282		9,282							9,282
2. Other salaries and wages	2,224		2,224	851	644	731	827	2,374	259	7,920
3. Fringe benefits	749		749	50	38	36	50	167	13	1,103
4. Books and Periodicals				524						524
5. Furniture and Equipment										
(a) Purchase	485		485	12	69	12	12	65	2	657
(b) Rental				27	375	5	16	6		429
6. Space Rental				71	144	132	248	473	85	2,131
7. Operational supplies & exp.	978		978							
8. Cost of Goods Sold										
9. Utilities										
10. Taxes a) Property										
b) Other										
11. Renovations & alterations										
12. Internal cost allocations										
13. External contracted services	20		20	7	(109)	1	4	500	(44)	500
14. Scholarships, bursaries, etc.								(460)	1	(613)
15. Principal and interest re-payments						71				71
16. Land and site services										
17. Buildings										
18. Miscellaneous	215		215	7	14	64	20	9	83	412
TOTAL	13,953		13,953	1,559	1,176	1,052	1,177	4,198	399	23,514

11. Renovations and Alterations - include expenses for renovations and alterations to existing university space but exclude expenses of maintenance, repair or refurbishing. This object is intended to include all expenses of renovations and alterations whether internally performed or externally contracted.

If externally contracted include in this object and do NOT include under "External Contracted Services" object. If internally performed, the total costs including labour and material should be brought together in this object.

Note: Repairs and refurbishing are not to be included in this object.

The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

12. Internal Cost Allocations - this object is intended only for internal transfers of costs between funds. Wherever possible or feasible direct allocation of expenses should be reported in the Funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page 3 of the reporting forms, i.e. Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On page 2 of the reporting forms, i.e. Expenses, the object must cross-add to Nil.

It is the intention that Objects of Expenses, other than internal cost allocations, will add across the form and the total column will indicate the true cost or expense of the university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects

Contracted Research  
& Services - O.D.A.F.FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO(University) Guelph

## TOTAL REVENUE AND OPERATING EXPENSE

ACTUAL: ~~Actual~~ FOR THE FISCAL YEAR ENDED June 30/71

Revenue	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. <u>Government Grants</u>								
( i) Provincial:								
a) Formula								
b) Principal & interest re- payment								
c) Other	9,365				9,365			
( ii) Federal								
(iii) Other								
2. <u>Fees</u>								
a) Tuition				79	79			
b) Other								
3. <u>Long Term Debt</u>								
a) Provincial								
b) Other								
4. <u>Gifts, Donations and Non-Government Grants</u>								
5. <u>Other</u>	221				221			
TOTAL REVENUE	9,586			79	9,665			
TOTAL EXPENSES (brought forward from page 2)	9,586			79	9,665			
Excess of Revenue over Expenses			NIL					

DATE Dec. 10, 1971No. of Eligible BIU's N/A

Reporting Officer

and only used where the specific "transfer" is not identifiable, for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use page 4 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

13. External Contracted Services - include here all expenses for services contracted by external agencies and distributed in the functional and/or fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. Do NOT include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".

Please use page 5 of financial reporting forms to show details of the services contracted, adding to the amount shown in each column of the report.

14. Scholarships, Bursaries, etc. - include here only payments to students. Do not include administrative costs which should be shown within their own object under the Student Services function.
15. Principal and Interest Payments - include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will appear under the Capital Fund column - as will the revenue. Where repayments are made as debt retirement for Ancillary Enterprise assets, show the repayment under the

(University) GuelphContracted Research  
& Services - O.D.A.F.

Page 2 of 6

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIOEXPENSES

SUBJECT: ACTUAL: ANTI-INFLATION ACTUAL FOR THE FISCAL YEAR ENDED June 30/71

Objects of Expenses	Operating \$000.	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. Salaries - Instruction and Research ( i) Academic Ranks a) Full-time ... b) Part-time c) On leave (ii) Other instruction and research	2,443 211			37 10	2,480 221			2,480 221
SUB-TOTAL	2,654 4,095 411			47 12 3	2,701 4,107 414			2,701 4,107 414
2. Other salaries and wages								
3. Fringe benefits								
4. Books and periodicals								
5. Furniture and equipment: a) Purchase b) Rental	269 76				269 76			269 76
6. Space rental								
7. Operational supplies & exp.	1,142			17	1,159			1,159
8. Cost of Goods Sold								
9. Utilities	455				455			455
10. Taxes a) Property b) Other								
11. Renovations & alterations	257				257			257
12. Internal cost allocations								
13. External contracted services	46				46			46
14. Scholarships, bursaries, etc.								
15. Principal and interest re- payments								
16. Land and site services								
17. Buildings								
18. Miscellaneous	181				181			181
TOTAL	9,586			79	9,665			9,665

Ancillary Enterprise fund, i.e. do not make an inter-fund allocation to capital even though in the university financial statement the re-payment may be made through the capital account.

16. Land and Site Services - include here acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.
17. Buildings - include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.
18. Miscellaneous - include here expenses not included in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, etc. Do not include under this object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use page 6 of the financial reporting forms to show details by description and amount of the items included in this object.

University... QuebecContracted Research  
Services - O.D.A.F.  
OPERATING EXPENSESPage 3 of 6  
FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIOBUDGET: ACTUAL: ~~Actual~~ FOR THE FISCAL YEAR ENDED June 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS							
	Instruction and Research		Library	Computing	Student Services	Admin.	Physical Plant	Other
	ALL	Sub-						
	Excluding Medicine \$000	Medicine \$000	Total \$000	\$000	\$000	\$000	\$000	\$000
1. Salaries - Instruction and Research								
(i) Academic Ranks								
(a) Full-time	2,443		2,443					2,443
(b) Part-time	211		211					211
(c) On leave								
(ii) Other instruction and research								
SUB-TOTAL	2,654		2,654					2,654
2. Other salaries and wages	2,310		2,310	63		516	1,206	4,095
3. Fringe benefits	289		289	4		32	86	411
4. Books and Periodicals								
5. Furniture and Equipment	224		224	2		9	34	269
(a) Purchase				60		13	3	76
(b) Rental								
6. Space Rental								
7. Operational supplies & exp.	761		761	23		115	243	1,142
8. Cost of Goods Sold							455	455
9. Utilities								
10. Taxes a) Property								
b) Other								
11. Renovations & alterations							257	257
12. Internal cost allocations	154		154	(154)		2	35	46
13. External contracted services	9		9					
14. Scholarships, bursaries, etc.								
15. Principal and interest re-payments								
16. Land and site services								
17. Buildings								
18. Miscellaneous	104		104	2		9	5	181
TOTAL	6,505		6,505			696	2,324	9,586



E. Reconciliation

The sub-total for excess of revenue over expenses, including the Operating, Ancillary Enterprise and Other funds, should be reconciled to the Revenue and Expense statement of the university on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations and/or reserves through the surplus and/or deficit account.

Revised - December 6, 1971

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

(University) LAKEHEAD


## TOTAL REVENUE AND OPERATING EXPENSE

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED

Revenue	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. <u>Government Grants</u>								
( i) Provincial:								
a) Formula	5,317				5,317			5,317
b) Principal & interest re- payment								
c) Other	1,705		50		1,755			1,912
( ii) Federal			240		240		1,912	1,755
( iii) Other	94				94			240
2. <u>Fees</u>								
a) Tuition	1,840			306	2,146			2,146
b) Other	74	985		2	1,061			1,061
3. <u>Long Term Debt</u>								
a) Provincial							1,575	1,575
b) Other							2,321	2,321
4. <u>Gifts, Donations and Non-Government Grants</u>			14	2	16	38	594	648
5. <u>Other</u>	137				137	47	105	289
TOTAL REVENUE	9,167	985	304	310	10,766	85	6,507	17,358
TOTAL EXPENSES (brought forward from page 2)	9,156	996	304	303	10,759			
Excess of Revenue over Expenses	11	(11)	NIL	7	7			

DATE December 6, 1971

No. of Eligible BIU's 4,102



Reporting Officer

5. INDIVIDUAL UNIVERSITY FINANCIAL INFORMATION

(University) LAKEHEAD

Revised - December 6, 1971

Page 2 of 6

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## EXPENSES

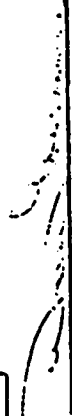
## BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
(i) Academic Staff								
a) Full-time	2,984				2,984			2,984
b) Part-time	491		59		550			550
c) On leave	79				79			79
(ii) Other instruction and research	135				135			135
SUB-TOTAL	3,680		59		3,749			3,749
2. Other salaries and wages	2,720	145	70	174	3,117			3,117
3. Fringe benefits	505	10	2	2	520			520
4. Books and periodicals	333				333			333
5. Furniture and equipment:								
a) Purchase	304	7	83	1	394		155	559
b) Rental	167				168			168
6. Space rental								
7. Operational supplies & exp.	520	47	41	39	547			547
8. Cost of Goods Sold		252			252			252
9. Utilities	360				360			360
10. Taxes a) Property b) Other	34				64			34
11. Renovations & alterations	5				6			5
12. Internal cost allocations	(90)	75		15	290			290
13. External contracted services	28	252			290			58
14. Scholarships, bursaries, etc.								
15. Principal and interest re-payments		173			173		2,165	2,338
16. Land and site services								
17. Buildings							4,917	4,917
18. Miscellaneous	520	25	49	72	635			635
TOTAL	9,156	993	304	303	10,759	58	7,247	18,034

**FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO**

(University) Brock**TOTAL REVENUE AND OPERATING EXPENSE**ACTUAL: FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Revenue	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. <u>Government Grants</u>								
( i) Provincial:								
a) Formula	3816	-	-	-	3816	-	-	3816
b) Principal & interest re- payment	-	-	-	-	-	-	-	-
c) Other	1398	-	4	-	1402	2	1218	1218
( ii) Federal	-	-	338	-	338	-	-	1404
(iii) Other	-	-	-	-	-	-	-	338
2. <u>Fees</u>								
a) Tuition	1405	-	-	27	1432	-	-	1432
b) Other	26	407	-	-	433	-	-	433
3. <u>Long Term Debt</u>								
a) Provincial	-	-	-	-	-	-	850	850
b) Other	-	-	-	-	-	-	-	-
4. <u>Gifts, Donations and Non-Government Grants</u>								
5. <u>Other</u>								
78	285	-	-	-	363	37	219	619
6723	692	354	27		7796	103	2337	10236
TOTAL REVENUE								
TOTAL EXPENSES (brought forward from page 2)								
Excess of Revenue over Expenses	40	(20)	NIL	(42)	(22)			

DATE Dec. 9/71No. of Eligible BIU's 3056.3
  
 Reporting Officer

University) LAKEHEAD

Revised - December 6, 1971

Page 3 of 6  
FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## OPERATING EXPENSES

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED

OBJECTS OF EXPENSES	FUNCTIONAL AREAS									
	Instruction and Research		Library \$000	Computing Services \$000	Student Services \$000	Admin. \$000	Physical Plant \$000	Other \$000	TOTAL \$000	
	ALL	Sub-								
	Excluding Medicine \$000	Total \$000								
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	2,984	2,984							2,984	
(b) Part-time	491	491							491	
(c) On leave	79	79							79	
(ii) Other instruction and research	136	136							136	
SUB-TOTAL	3,690	3,690							3,690	
2. Other salaries and wages	573	573	364	223	159	621	786	2	2,728	
3. Fringe benefits	322	322	25	17	11	63	60	8	506	
4. Books and Periodicals			333						333	
5. Furniture and Equipment										
(a) Purchase	229	229	17	20	3	23	12		304	
(b) Rental	3	3	5	110		49			157	
6. Space Rental										
7. Operational supplies & exp.	324	324	19	16	18	28	115		520	
8. Cost of Goods Sold										
9. Utilities										
10. Taxes a) Property										
b) Other										
11. Renovations & alterations										
12. Internal cost allocations										
13. External contracted services			9			(15)	6		(90)	
14. Scholarships, bursaries, etc.							(75)		28	
15. Principal and interest re-payments							19			
16. Land and site services										
17. Buildings										
18. Miscellaneous	264	264	4	11	78	76	32	55	520	
TOTAL	5,405	5,405	776	397	269	845	1,399	65	9,156	

**FINANCIAL REPORTING FORM**  
**UNIVERSITIES OF ONTARIO**

## Sixty

~~XXXXXXXXXXXXACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971~~

Objects of Expenses	Operating	Arcillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
1. <u>Salaries - Instruction and Research</u>								
( i ) <u>Academic Ranks</u>								
a) Full-time	2187	-	-	-	2187	-	-	2187
b) Part-time	294	-	-	-	294	-	-	294
c) On leave	106	-	-	-	106	-	-	106
(ii) Other instruction and research	161	-	148	53	362	-	-	362
<b>SUB-TOTAL</b>	<b>2748</b>	<b>-</b>	<b>148</b>	<b>53</b>	<b>2949</b>	<b>-</b>	<b>-</b>	<b>2949</b>
2. Other salaries and wages	1819	110	-	-	1929	-	-	1929
3. Fringe benefits	405	7	-	-	412	-	-	412
4. Books and periodicals	249	-	-	-	249	-	-	249
5. Furniture and equipment:								
a) Purchase	220	3	82	-	305	21	256	582
b) Rental	28	-	-	-	28	-	-	28
6. Space rental	3	10	-	-	13	-	-	13
7. Operational supplies & exp.	607	29	124	16	776	21	-	797
8. Cost of Goods Sold	-	227	-	-	227	-	-	227
9. Utilities	264	66	-	-	330	-	-	330
10. Taxes a) Property	41	-	-	-	41	-	-	41
b) Other	-	-	-	-	-	-	-	-
11. Renovations & alterations	-	-	-	-	-	-	-	-
12. Internal cost allocations	-	-	-	-	-	-	-	-
13. External contracted services	54	128	-	-	182	-	-	182
14. Scholarships, bursaries, etc.	-	-	-	-	-	61	-	61
15. Principal and interest re-payments	7	130	-	-	137	-	1218	1355
16. Land and site services	-	-	-	-	-	-	46	46
17. Buildings	-	-	-	-	-	-	399	399
18. Miscellaneous	238	2	-	-	240	-	-	240
<b>TOTAL</b>	<b>6683</b>	<b>712</b>	<b>354</b>	<b>69</b>	<b>7818</b>	<b>103</b>	<b>1919</b>	<b>9840</b>

(University) Laurentian University of SudburyFINANCIAL REPORTING UNIT  
UNIVERSITIES OF ONTARIO

## LOCAL REVENUE AND OPERATING EXPENSE

REPORT: ACTUALS FOR FISCAL YEAR 1971 FOR THE FISCAL YEAR ENDED June 30, 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
1. <u>Government Grants</u>								
( i ) Provincial:								
a) Formula	3,941	-	-	-	3,941	-	-	3,941
b) Principal & interest re-payment	-	-	-	-	-	-	-	-
c) Other	1,707	-	7	-	1,714	-	1,131	1,131
( ii ) Federal	25	-	206	-	231	-	1,426	3,140
(iii) Other	-	-	-	-	-	-	-	231
2. <u>Fees</u>								
a) Tuition	1,331	-	-	10	1,341	-	-	1,341
b) Other	193	-	-	-	193	-	-	193
3. <u>Long Term Debt</u>								
a) Provincial	-	-	-	-	-	-	3,350	3,350
b) Other	-	-	-	-	-	-	-	-
4. <u>Gifts, Donations and Non-Government Grants</u>								
Other	-	-	40	-	40	21	-	61
5. <u>Other</u>								
TOTAL REVENUE	184	326	-	-	510	24	140	674
TOTAL EXPENSES (brought forward from page 2)	7,381	326	253	10	7,970	45	6,067	14,062
Excess of Revenue over Expenses	(143)	21	NIL	(1)	(123)			

DATE November 16, 1971

No. of Eligible BU's 3,137.1

Reporting Officer



(University) BrockPage 3 of 6  
FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## OPERATING EXPENSES

BUDGET: ACTUAL: ~~XXXXXXXXXXXXXXX~~ FOR THE FISCAL YEAR ENDED June 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS									
	Instruction and Research		Library		Computing Services		Student		Physical Plant	
	ALL Excluding Medicine \$000	Medicine \$000	Sub- Total \$000	Library \$000	Computing \$000	Student Services \$000	Admin. \$000	Physical Plant \$000	Other \$000	TOTAL \$000
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	2187		2187							2187
(b) Part-time	294		294							294
(c) On leave	106		106							106
(ii) Other instruction and research	161		161							161
SUB-TOTAL	2748		2748							2748
2. Other salaries and wages	381		381							381
3. Fringe benefits	278		278							278
4. Books and Periodicals	-	-	-	265	71	122	446	508	26	1819
5. Furniture and Equipment	-	-	-	26	7	-	46	48	-	405
(a) Purchase	12	-	12	249	-	-	-	-	-	249
(b) Rental	10	-	10	-	198	-	-	-	-	-
6. Space Rental	-	-	-	-	-	-	4	14	10	220
7. Operational supplies & exp.	215	-	215	42	36	56	94	164	-	607
8. Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-
9. Utilities	-	-	-	-	-	-	-	264	-	264
10. Taxes a) Property	-	-	-	-	-	-	-	-	41	41
b) Other	-	-	-	-	-	-	-	-	-	-
11. Renovations & alterations	-	-	-	-	-	-	-	-	-	-
12. Internal cost allocations	-	-	-	-	-	-	-	-	-	-
13. External contracted services	-	-	-	-	-	-	-	54	-	54
14. Scholarships, bursaries, etc.	-	-	-	-	-	-	-	-	-	-
15. Principal and interest re-payments	-	-	-	-	-	-	-	-	7	7
16. Land and site services	-	-	-	-	-	-	-	-	-	-
17. Buildings	-	-	-	-	-	-	-	-	-	-
18. Miscellaneous	88	-	88	-	-	21	39	19	71	238
TOTAL	3732	-	3732	582	312	199	632	1071	155	6683

## (University) Laurentian University of Sudbury

Page 2 of 6

FINANCIAL STATEMENTS  
UNIVERSITY OF SUDBURY

## EXPENSES

STATEMENT OF EXPENSES FOR THE FISCAL YEAR ENDED June 30, 1971

Objects of Expenses	Operating Expenses	Auxiliary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
1. Salaries - Instruction and Research								
(i) Academic Staff								
a) Full-time	2,579	-	-	-	2,579	-	-	2,579
b) Part-time	369	-	-	-	369	-	-	369
c) On leave	23	-	-	-	23	-	-	23
(ii) Other instruction and research	249	-	-	-	249	-	-	249
SUB-TOTAL	3,220	-	-	-	3,220	-	-	3,220
2. Other salaries and wages	1,975	50	52	8	1,975	-	-	1,975
3. Fringe benefits	311	-	-	-	311	-	-	311
4. Books and periodicals	303	-	1	-	304	-	-	304
5. Furniture and equipment:								
a) Purchase	326	4	120	-	450	-	242	692
b) Rental	66	-	-	-	66	-	-	66
6. Space rental	54	-	-	-	54	-	-	54
7. Operational supplies & exp.	528	27	80	2	637	7	-	644
8. Cost of Goods Sold	-	198	-	-	198	-	-	198
9. Utilities	254	-	-	-	254	-	-	254
10. Taxes a) Property	41	10	-	-	51	-	-	51
b) Other	-	-	-	-	-	-	-	-
11. Renovations & alterations	-	-	-	-	-	-	-	-
12. Internal cost allocations	211	-	-	-	211	-	-	211
13. External contracted services	-	-	-	-	-	37	-	37
14. Scholarships, bursaries, etc.	-	-	-	-	-	-	-	-
15. Principal and interest re-payments	-	15	-	-	15	-	1,136	1,151
16. Land and site services	-	-	-	-	-	-	662	662
17. Buildings	-	-	-	-	-	-	3,551	3,551
18. Miscellaneous	344	1	-	1	346	-	-	346
TOTAL	7,524	305	253	11	8,093	44	5,591	13,728

(University) Laurentian University of Sudbury

Page 3 of 6

FINANCIAL YEAR  
UNIVERSITY OF SUDBURY

UNIVERSITY OF SUDBURY FINANCIAL YEAR ENDED June 30, 1971

UNIVERSITY EXPENSES

OBJECTS OF EXPENSES	FUNCTIONAL AREAS									
	Excluding Medicine \$000	Medicine \$000	Sub- Total \$000	Library \$000	Computing \$000	Student Services \$000	Admin. \$000	Physical Plant \$000	Other \$000	Other \$000
Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	2,579	-	2,579							2,579
(b) Part-time	369	-	369							369
(c) On leave	23	-	23							23
(ii) Other instruction and research	249	-	249							249
SUB-TOTAL	3,220	-	3,220							3,220
2. Other salaries and wages	363	-	363	321	117	228	435	373	24	1,835
3. Fringe benefits	257	-	257	-	-	-	27	27	-	311
4. Books and Periodicals	-	-	-	303	-	-	-	-	-	303
5. Furniture and Equipment										
(a) Purchase	122	-	122	26	98	5	18	57	-	325
(b) Rental	-	-	-	-	66	-	-	-	-	65
6. Space Rental	-	-	-	-	-	54	-	-	-	54
7. Operational supplies & exp.	229	-	229	28	22	44	92	102	11	523
8. Cost of Goods Sold	-	-	-	-	-	-	-	254	-	254
9. Utilities	-	-	-	-	-	-	-	41	-	41
10. Taxes a) Property b) Other	-	-	-	-	-	-	-	-	-	-
11. Renovations & alterations	-	-	-	-	-	-	-	-	-	-
12. Internal cost allocations	-	-	-	-	-	-	-	-	-	-
13. External contracted services	-	-	-	-	-	13	-	198	-	211
14. Scholarships, bursaries, etc.	-	-	-	-	-	-	-	-	-	-
15. Principal and interest re-payments	-	-	-	-	-	-	-	-	-	-
16. Land and site services	-	-	-	-	-	-	-	-	-	-
17. Buildings	-	-	-	-	-	-	-	-	-	-
18. Miscellaneous	128	-	128	2	3	43	79	1	88	244
TOTAL	4,319	-	4,319	630	306	387	651	1,058	123	7,524

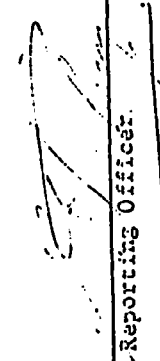
FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

(University) McMaster University

## TOTAL REVENUE AND OPERATING EXPENSE

Source: ACTUAL: MANAGEMENT ACCOUNTS FOR THE FISCAL YEAR ENDED June 30, 1971

Revenue	Operating \$000	Auxiliary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Grants) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. <u>Government Grants</u>								
( i) Provincial:								
a) Formula	22,803				22,803			22,803
b) Principal & interest re- payment								
c) Other	1,973		1,009		2,982		4,545	4,545
( ii) Federal	221		5,405		5,626		23,106	26,088
( iii) Other	180		1		181			5,626
2. <u>Fees</u>								
a) Tuition	4,368			288	4,656			4,656
b) Other	271	1,708		11	1,335			1,335
3. <u>Long Term Debt</u>							8,975	8,975
a) Provincial								
b) Other								
4. <u>Gifts, Donations and Non-Government Grants</u>								
Other	35				35			35
5. <u>Other</u>								
TOTAL REVENUE	835	2,654	858		5,002	230	1,191	6,423
TOTAL EXPENSES (brought forward from page 2)	30,686	4,362	7,273	299	42,620	230	37,817	80,657
Excess of Revenue over Expenses	29,483	4,603	7,273	254	41,618			
	1,198	(241)	NIL	45	1,002			

DATE December 9, 1971 No. of Eligible BU's 16,423.3Reporting Officer: 

(University) McMaster UniversityFINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## EXPENSES

ENTRY: ACTUAL: UNAUDITED ANNUAL FOR THE FISCAL YEAR ENDED June 30, 1971

Objects of Expenses	Operating \$000	Auxiliary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. Salaries - Instruction and Research								
(1) Academic Ranks								
a) Full-time	8,614		172	99	8,786			8,786
b) Part-time	951				1,050			1,050
c) On leave	215				215			215
(11) Other instruction and research	2,168		3,724		5,892			5,892
SUB-TOTAL	11,948		3,896	99	15,943			15,943
2. Other salaries and wages	8,552	1,391		53	9,996			9,996
3. Fringe benefits	2,166	71	238	7	2,482			2,482
4. Books and periodicals	896		4		900			900
5. Furniture and equipment:								
a) Purchase	503	66	881		1,450			1,450
b) Rental	307	37	27		371			371
6. Space rental	21	37			58			58
7. Operational supplies & exp.	2,507	461	1,823	19	4,610			4,610
8. Cost of Goods Sold		1,133			1,133			1,133
9. Utilities	790	22	2	1	815			815
10. Taxes a) Property	176	28			204			204
b) Other								
11. Renovations & alterations	675	152			827			827
12. Internal cost allocations (334)		191	143		-			-
13. External contracted services	165	543			708			708
14. Scholarships, bursaries, etc.	85				85	325		410
15. Principal and interest re-payments	400	463			863		4,545	5,408
16. Land and site services								
17. Buildings							30,414	30,414
18. Miscellaneous	831	8	259	75	1,173	160		1,333
TOTAL	29,488	4,603	7,273	254	41,618	485	34,959	77,062

University: McMaster University

OPERATING EXPENSES

\*\*\*\*\* ACTUAL: \*\*\*\*\* FOR THE FISCAL YEAR ENDED June 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS									
	Instruction and Research		Library		Communications		Student Services		Admin.	
	Excluding Medicine \$000	Medicine \$000	Sub-Total \$000	Library \$000	Communications \$000	Student Services \$000	Admin. \$000	Physical Plant \$000	Other \$000	TOTAL \$000
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	7,286	1,328	8,614							
(b) Part-time	911	40	951							
(c) On leave	215		215							
(ii) Other instruction and research	2,154	14	2,168							
SUB-TOTAL	10,566	1,382	11,948							11,948
2. Other salaries and wages	1,408	605	2,013	1,201	718	537	1,672	2,225	186	8,552
3. Fringe benefits	1,259	345	1,604	109	78	51	161	145	18	2,166
4. Books and Periodicals				896						896
5. Furniture and Equipment										
(a) Purchase	331	95	426	15	5	6	26	20	5	503
(b) Rental	11	23	34	36	223	4	14	17		307
6. Space Rental										21
7. Operational supplies & exp.	774	298	1,072	58	183	207	192	347	248	2,307
8. Cost of Goods Sold										
9. Utilities								790		790
10. Taxes a) Property.								3	173	176
b) Other										
11. Renovations & alterations								675		675
12. Internal cost allocations								(191)		(334)
13. External contracted services								165		165
14. Scholarships, bursaries, etc.										85
15. Principal and interest re-payments										
16. Land and site services										400
17. Buildings										
18. Miscellaneous	285	167	452	16	10	21	54	42	236	831
TOTAL	14,634	2,915	17,549	2,331	1,474	911	2,119	4,238	866	29,488


**FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO**

(University) Ottawa**TOTAL REVENUE AND OPERATING EXPENSE****FIGURES ACTUAL: NINETEEN SEVEN ONE FOR THE FISCAL YEAR ENDED JUNE 30, 1971**

Revenue	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
<b>1. Government Grants</b>								
( i) Provincial:								
a) Formula	22,987				22,987			22,987
b) Principal & interest re- payment							2,350	2,350
c) Other	3,801		86		3,887		88	3,975
( ii) Federal	234		2,925		3,159		520	3,679
( iii) Other								
<b>2. Fees</b>								
a) Tuition	4,927			77	5,004			5,004
b) Other	605	417			1,022			1,022
<b>3. Long Term Debt</b>								
a) Provincial							11,950	11,950
b) Other								
<b>4. Gifts, Donations and Non-Government Grants</b>								
Other	902	1,031			1,933		3	1,936
<b>TOTAL REVENUE</b>	33,463	1,448	3,467	77	38,455	199	15,020	53,684
<b>TOTAL EXPENSES (brought forward from page 2)</b>	35,124	1,577	3,467	77	40,245			
<b>Excess of Revenue over Expenses</b>	(1,661)	(129)	NIL	NIL	(1,790)			

DATE December 9, 1971

No. of Eligible BIU's 15,555.5

  
 Reporting Officer



FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## EXPENSES

ACTUAL: 1970-1971 FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Objects of Expenses	Operating \$000	Auxiliary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. Salaries - instruction and Research								
(i) Academic Ranks								
a) Full-time	10,415				10,415			10,415
b) Part-time	2,071			53	2,071			2,071
c) On leave	279				279			279
(ii) Other instruction and research	1,295		565	2	1,863			1,863
SUB-TOTAL	14,005		565	55	14,625			14,625
2. Other salaries and wages	8,254	205	1,384	12	9,856			9,856
3. Fringe benefits	2,192	21	43	1	2,257			2,257
4. Books and periodicals	375				375			375
5. Furniture and equipment:								
a) Purchase	1,548	15	659		2,222		2,975	5,197
b) Rental	431				431			431
6. Space rental	293	4			302			302
7. Operational supplies & exp.	1,252	14	626	2	1,894			1,894
8. Cost of Goods Sold		436			436			436
9. Utilities	772	13			785			785
10. Taxes a) Property	207	48			255			255
b) Other								
11. Renovations & alterations	1,425	1			1,426			1,426
12. Internal cost allocations	(500)	500			-0-			-0-
13. External contracted services	1,105	132	1		1,239			1,239
14. Scholarships, bursaries, etc.	70				70	87		157
15. Principal and interest re- payments	3	168			171		2,350	2,521
16. Land and site services								
17. Buildings							1,543	1,543
18. Miscellaneous	3,182	19	189	7	3,397		8,752	8,752
TOTAL	35,124	1,577	3,467	77	40,245	87	15,623	55,955



FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## OPERATING EXPENSES

ACTUAL: 1970-1971 FISCAL YEAR ENDED JUNE 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS									
	Instruction and Research All	Excluding Medicine	Medicine	Sub- Total	Library	Computing Services	Admin.	Physical Plant	Other	TOTAL
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
1. Salaries - Instruction and Research										
(a) Academic Ranks										
(a) Full-time	8,949	1,466	10,415							10,415
(b) Part-time	1,885	135	2,018							2,018
(c) On leave	279	--	279							279
(ii) Other instruction and research	1,248	48	1,296							1,296
SUB-TOTAL	12,359	1,649	14,008							14,008
2. Other salaries and wages	2,479	649	3,128		1,142	466	1,357	1,675	125	8,254
3. Fringe benefits	1,533	165	1,698		76	48	137	194	12	2,192
4. Books and Periodicals					876					876
5. Furniture and Equipment										
(a) Purchase	913	182	1,095		12	136	102	186	3	1,543
(b) Rental	113	4	117		21	263	24	2	4	431
6. Space Rental	262		262		3		5	12		298
7. Operational supplies & exp.	678	142	820		58	71	106	114	23	1,252
8. Cost of Goods Sold										
9. Utilities								772		772
10. Taxes a) Property								207		207
b) Other										
11. Renovations & alterations								1,425		1,425
12. Internal cost allocations							(70)	(430)		(500)
13. External contracted services	186	27	213		3	60	74	720	18	1,106
14. Scholarships, bursaries, etc.										70
15. Principal and interest re-payments									3	3
16. Land and site services										
17. Buildings										
18. Miscellaneous	560	83	643		26	23	173	192	2,038	3,182
TOTAL	19,083	2,901	21,984		2,217	1,057	1,908	5,069	2,226	35,124

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

University) Queen's University at Kingston

TOTAL REVENUE AND OPERATING EXPENSE

~~EXCESS~~ ACTUAL: ~~INDEFINITE PERIOD~~ FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Revenue	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. Government Grants								
( i) Provincial:	24,227	-	-	-	24,227	-	-	24,227
a) Formula								
b) Principal & interest re-payment	-	-	-	-	-	-	2,500	2,500
c) Other	743	-	589	-	1,332	-	675	2,007
( ii) Federal	-	-	3,967	-	3,967	-	-	3,967
( iii) Other	-	-	-	-	-	-	-	-
2. Fees	4,588	-	-	623	5,211	-	-	5,211
a) Tuition	-	-	-	-	-	-	-	-
b) Other	-	2,311	-	-	2,311	-	-	2,311
3. Long Term Debt								
a) Provincial	-	-	-	-	-	-	8,900	8,900
b) Other	-	-	-	-	-	-	-	-
4. Gifts, Donations and Non-Government Grants	353	-	1,642	-	1,995	1,837	1,096	4,928
5. Other	327	1,147	-	-	1,474	-	865	2,339
TOTAL REVENUE	30,238	3,458	6,198	623	40,517	1,837	14,036	56,390
TOTAL EXPENSES (brought forward from page 2)	30,500	3,350	6,198	258	40,306			
Excess of Revenue over Expenses	(262)	108	NIL	365	211			

DATE December 8, 1971

No. of Eligible BIU's 16,467.9

Reporting Officer

*J. L. P. P.*

## Queen's University at Kingston

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## EXPENSES

SUMMARY: ACTUAL: ~~XXXXXXXXXXXXXXX~~ FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Objects of Expenses	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
<u>1. Salaries - Instruction and Research</u>								
<u>(i) Academic Ranks</u>								
a) Full-time	11,784	-	-	-	11,784	-	-	11,784
b) Part-time	470	-	-	-	470	-	-	470
c) On leave	214	-	-	-	214	-	-	214
(ii) Other instruction and research	1,403	-	901	59	2,363	-	-	2,363
<u>SUB-TOTAL</u>	<u>13,871</u>	<u>-</u>	<u>901</u>	<u>59</u>	<u>14,831</u>	<u>-</u>	<u>-</u>	<u>14,831</u>
2. Other salaries and wages	8,408	1,243	2,706	42	12,399	-	-	12,399
3. Fringe benefits	1,772	104	-	-	1,876	-	-	1,876
4. Books and periodicals	965	-	-	-	965	-	-	965
5. Furniture and equipment:								
a) Purchase	584	38	-	-	622	-	-	622
b) Rental	839	-	-	-	839	-	-	839
6. Space rental	43	40	-	-	83	-	-	83
7. Operational supplies & exp.	1,936	267	2,132	157	4,492	-	-	4,492
8. Cost of Goods Sold	-	-	-	-	-	-	-	-
9. Utilities	585	160	6	-	751	-	-	751
10. Taxes a) Property	274	22	-	-	296	-	-	296
b) Other	-	-	-	-	-	-	-	-
11. Renovations & alterations	321	164	-	-	485	-	-	485
12. Internal cost allocations	167	(40)	(51)	-	76	(73)	(3)	-
13. External contracted services	72	747	-	-	819	-	-	819
14. Scholarships, bursaries, etc.	-	-	-	-	-	1,015	-	1,015
15. Principal and interest re-payments	-	497	-	-	497	-	2,883	3,380
16. Land and site services	-	-	-	-	-	-	592	592
17. Buildings	-	-	-	-	-	-	10,387	10,387
18. Miscellaneous	663	108	504	-	1,275	895	-	2,170
<u>TOTAL</u>	<u>30,500</u>	<u>3,350</u>	<u>6,198</u>	<u>258</u>	<u>40,306</u>	<u>1,837</u>	<u>13,859</u>	<u>56,002</u>

University) Queen's University at Kingston

OPERATING EXPENSES

SUBJECT: ACTUAL: ~~UNIVERSITY OF TORONTO~~ FOR THE FISCAL YEAR ENDED JUNE 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS									
	Instruction and Research		Sub- Total	Library	Computing Services	Student Services	Admin.	Physical Plant	Other	TOTAL
	ALL Excluding Medicine	Medicine								
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Salaries - Instruction and Research										
(1) Academic Ranks										
(a) Full-time	10,044	1,740	11,784							11,784
(b) Part-time	402	68	470							470
(c) On leave	170	44	214							214
(11) Other instruction and research	1,322	81	1,403							1,403
SUB-TOTAL	11,938	1,933	13,871							13,871
2. Other salaries and wages	2,182	812	2,994	1,287	648	105	1,484	1,707	183	8,408
3. Fringe benefits	931	251	1,182	70	37	-	283	178	22	1,772
4. Books and Periodicals	-	-	-	965	-	-	-	-	-	965
5. Furniture and Equipment										
(a) Purchase	380	34	414	31	62	1	23	44	9	584
(b) Rental	21	8	29	26	561	-	57	164	2	839
6. Space Rental	43	-	43	-	-	-	-	-	-	43
7. Operational supplies & exp.	870	71	941	69	77	3	286	332	228	1,936
8. Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-
9. Utilities	-	-	-	-	-	-	-	585	-	585
10. Taxes a) Property b) Other	-	-	-	-	-	-	-	274	-	274
11. Renovations & alterations	-	-	-	-	-	-	-	-	-	-
12. Internal cost allocations	78	-	78	-	-	-	-	321	-	321
13. External contracted services	66	-	66	-	-	86	-	3	-	167
14. Scholarships, bursaries, etc.	-	-	-	-	-	-	6	-	-	72
15. Principal and interest re-payments	-	-	-	-	-	-	-	-	-	-
16. Land and site services	-	-	-	-	-	-	-	-	-	-
17. Buildings	-	-	-	-	-	-	-	-	-	-
18. Miscellaneous	374	46	420	25	14	6	46	51	101	663
TOTAL	16,883	3,155	20,038	2,473	1,399	201	2,185	3,659	545	30,500

(University) St. George Campus  
University of Toronto

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

~~REPORT ACTUAL: AMOUNTED TO~~ FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Revenue	Operating \$000	Auxiliary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. <u>Governing Grants</u>								
( 1) Provincial:								
a) Formula	70,637				70,637			70,637
b) Principal & interest re- payment							5,230	5,230
c) Other	1,691		568		2,259	19	450	2,728
( 11) Federal	460		14,331		14,791	44	1,429	16,264
(111) Other	6				6	-		6
2. <u>Fees</u>								
a) Tuition	8,908				8,908			8,908
b) Other	564			973	564			564
3. <u>Loan Cash Data</u>								
a) Provincial							13,175	13,175
b) Other							-	-
4. <u>Gifts, Donations and Non-Government Grants</u>								
544			4,339		4,993	1,773	-	6,656
5. <u>Other</u>								
5,124		2,195			7,319	448	1,735	9,552
TOTAL REVENUE	87,934	2,195	19,238	973	110,340	2,264	22,049	134,653
TOTAL EXPENSES (brought forward from page 2)	88,001	2,185	19,238	915	110,339			
Excess of Revenue over Expenses	(67)	10	NIL	58	1			

DATE November 25, 1971

No. of Eligible BU's 48,503.7

Reporting Officer  
M. L. Conn

(University) St. George Campus  
University of Toronto

Page 2 of 5

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

EXPENSES

SUBJECT: ACTUAL: ANTICIPATED-ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Objects of Expenses	Operating \$000	Auxiliary Enterprises \$000	Sponsored Research(1) \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. Salaries - Instruction and Research								
(a) Academic Rank								
a) Full-time	27,771							27,717
b) Part-time	3,107			76				3,183
c) On leave	717							717
(2) Other Instruction and Research	4,763		11,125	418		206		16,512
SUB-TOTAL	36,358		11,125	494		206		49,183
2. Other salaries and wages	24,736	362	227	172		163		25,600
3. Prizes and benefits	5,936	26	491	24		1		6,478
4. Books and periodicals	1,735					57		1,795
5. Furniture and equipment:								
a) Purchase	2,391	51	1,924				578	4,944
b) Rental	1,495							1,495
6. Space rental	318							318
7. Operational supplies & exp.	8,796	102	5,471	225		339		14,933
8. Cost of Goods Sold		62						62
9. Utilities	2,943							2,949
10. Taxes a) Property	535							538
b) Other								
11. Renovations & alterations	1,292						682	1,974
12. Internal cost allocations	(400)	400						-
13. External contracted services		804						804
14. Scholarships, bursaries, etc.	654					1,518		2,172
15. Principal and interest re-payments		378						378
16. Land and site services							5,230	5,230
17. Buildings							417	417
18. Miscellaneous	1,600						13,657	13,657
TOTAL	89,001	2,165	19,233	915		2,284	20,564	133,157

(1) Distribution is arbitrary

University) St. George Campus  
University of Toronto

Page 3 of 6  
FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

UNIVERSITY ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS									
	Instruction and Research		Sub- Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	Excluding Medicine	Medicine								
.. Salaries - Instruction and Research	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
(i) Academic Ranks										
(a) Full-time	22,565	5,206	27,771							27,771
(b) Part-time	2,090	1,017	3,107							3,107
(c) On leave	717		717							717
(ii) Other instruction and Research	4,339	374	4,763							4,763
SUB-TOTAL	29,761	5,597	35,358							35,358
2. Other salaries and wages	6,674	2,632	9,356	4,302	1,516	1,042	2,821	5,077	316	24,736
3. Prizes bursaries	3,216	1,033	4,249	364	144	73	244	434	25	5,536
4. Books and Periodicals				1,738						1,738
5. Furniture and Equipment										
(a) Purchase	1,045	73	1,123	73	972	13	36	147	27	2,391
(b) Rental					1,495					1,495
6. Space Rental								319		319
7. Operational supplies & exp.	2,975	1,306	4,281	285	392	102	363	2,836	497	9,796
8. Cost of Goods Sold										
9. Utilities								2,949		2,949
10. Taxes a) Property								538		538
b) Other										
11. Renovations & alterations								1,292		1,292
12. Internal cost allocations								(400)		(400)
13. External contracted services										
14. Scholarships, bursaries, etc.										
15. Principal and interest re-payments										
16. Land and site services										
17. Buildings										
18. Miscellaneous	465	173	654				(476)	123	1,493	1,600
TOTAL	44,617	11,569	56,456	6,768	4,809	1,230	2,988	13,364	2,356	86,001



**FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO**

(University) Spartanburg College

University of Toronto

**TOTAL REVENUE AND OPERATING EXPENSE**

**PERIOD: ACTUAL: ANTI-CIPERATED-ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971**

Revenue	Operating \$000	Auxiliary Enterprises \$000	Sponsored Research \$000	Other (including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. <u>Government Grants</u>								
( 1) Provincial:								
a) Formula	3,064				3,064			3,064
b) Principal & interest re- payment								
c) Other	727				727		1,422	1,422
( 12) Federal								727
(111) Other								
2. <u>Fees</u>								
a) Tuition	972				972			972
b) Other	24				24			24
3. <u>Long Term Debt</u>								
a) Provincial								
b) Other							625	625
4. <u>Gifts, Donations and Non-Government Grants</u>								
5. <u>Other</u>	17	123			140			140
<b>TOTAL REVENUE</b>	<b>4,804</b>	<b>123</b>			<b>4,927</b>		<b>2,047</b>	<b>6,974</b>
<b>TOTAL EXPENSES (brought forward from page 2)</b>	<b>4,857</b>	<b>126</b>			<b>4,983</b>			
<b>Excess of Revenue over Expenses</b>	<b>(53)</b>	<b>(3)</b>	<b>NIL</b>		<b>(56)</b>			

DATE November 23, 1971

No. of Eligible SIT's 2,434.6

*[Signature]*  
Reporting Officer  
A. L. Gaudin



University) Saskatchewan College  
University of Toronto

Page 2 of 6

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

EXPENSES

UNIVERSITY ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Objects of Expenses	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. Salaries - Instruction and Research								
(a) Academic Salaries								
a) Full-time	1,207				1,207			1,207
b) Part-time	98				98			98
c) On leave	50				50			50
(ii) Other Instruction and Research	428				428			428
<b>SUB-TOTAL</b>	<b>1,783</b>				<b>1,783</b>			<b>1,783</b>
2. Other salaries and wages	1,471				1,515			1,515
3. Fringe benefits	263	44			263			263
4. Books and periodicals	97				97			97
5. Furniture and equipment:								
a) Purchase	121				121			121
b) Rental	17				17		64	17
c) Space rental	3				3			3
6. Operational supplies & exp.	486	17			503			503
7. Cost of Goods Sold	-	55			55			55
8. Utilities	253				253			253
9. Taxes a) Property	46				46			46
b) Other								
10. Renovations & alterations								
11. Internal cost allocations	10-	10			-			-
12. External contracted services								
13. Scholarships, bursaries, etc.								
14. Principal and interest re-payments								
15. Land and site services								
16. Buildings							1,422	1,422
17. Miscellaneous	327				327		863	2,632
							32	32
								327
<b>TOTAL</b>	<b>4,357</b>	<b>126</b>			<b>4,933</b>		<b>2,381</b>	<b>7,364</b>

University) Saskatchewan College  
University of Toronto

Page 3 of 6  
FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

EXPENSE ACTUAL: ANTI-INFLATIONARY ADJUSTMENT FOR THE FISCAL YEAR ENDED JUNE 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS									
	Instruction and Research		Sub- Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	Excluding Medicine	Medicine								
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
1. Salaries - Instruction and Research										
(a) Academic ranks										
(a) Full-time	1,207		1,207							1,207
(b) Part-time	93		93							93
(c) On leave	50		50							50
(d) Other instruction and research	428		428							428
SUB-TOTAL	1,783		1,783							1,783
2. Other salaries and wages	335		335	203	38	55	205	577	53	1,471
3. Fringe benefits	169		169	18	3	3	16	50	4	263
4. Books and periodicals	-		-	97	-					97
5. Furniture and Equipment										
(a) Purchase	109		109	2		2	2		6	121
(b) Rental										17
6. Space Rental					17					17
7. Operational supplies & exp.										
8. Cost of Goods Sold	186		186	14	3	2	45	203	33	483
9. Utilities										
10. Tenor								253		253
(a) Property								46		46
(b) Other										
11. Renovations & alterations										
12. Internal cost allocations								10-		10-
13. External contracted services										
14. Scholarships, bursaries, etc.										
15. Refund and interest re-payments										
16. Land and site services										
17. Buildings										
18. Miscellaneous	81		81				246			327
TOTAL	2,663		2,663	337	61	65	514	1,119	96	4,857

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

University: Brindale College  
University of Toronto

TOTAL REVENUE AND OPERATING EXPENSE

BUDGET ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. <u>Government Grants</u>	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
( i) Provincial:								
a) Formula	2,705				2,705			2,705
b) Principal & interest re-payment								
c) Other	927				927		1,136	1,136
( ii) Federal								927
( iii) Other								
2. <u>Fees</u>								
a) Tuition	848				848			848
b) Other	19				19			19
3. <u>Long Term Debt</u>								
a) Provincial								
b) Other							4,800	4,800
4. <u>Gifts, Donations and Non-Government Grants</u>								
5. <u>Other</u>	12	91			103			103
TOTAL REVENUE	4,511	91			4,602		5,936	10,538
TOTAL EXPENSES (brought forward from page 2)	4,391	104			4,495			
Excess of Revenue over Expenses	120	(13)	NIL		107			

DATE November 23, 1971 No. of Eligible BU's 2,150.0

Reporting Officer  
C. L. Gault

University: Brindale College  
University of Toronto

Page 2 of 9

FINANCIAL REPORTING FORM  
UNIVERSITIES OF CANADA

EXPENSES

SUBJECT: ACTUAL: ANTICIPATED: ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Categories of Expenses	Operating \$000	Auxiliary Enterprises \$000	Sponsored Research \$000	Other (includes Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. Salaries - Instruction and Research								
(a) Academic Staff								
a) Full-time	1,257				1,257			1,257
b) Part-time	42				42			42
c) On leave	-				-			-
(ii) Other Instruction and Research	352				352			352
<b>Sub-Total</b>	<b>1,651</b>				<b>1,651</b>			<b>1,651</b>
2. Other salaries and wages	1,139				1,171			1,171
3. Fringe benefits	206	32			206			206
4. Books and periodicals	121				121			121
5. Furniture and equipment:								
a) Purchase	244	2			246		257	503
b) Rental	23				23			23
c) Spare rental	9				9			9
6. Operational supplies & exp.	449	10			459			459
7. Cost of Goods Sold		35			35			35
8. Utilities	152				152			152
9. Taxes: a) Property	23				23			23
b) Other								
10. Remuneration & allocations								
11. Internal cost allocations	25-	25			-			-
12. External contracted services								
13. Scholarships, bursaries, etc.								
14. Principal and interest re-payments								
15. Land and site services								
16. Buildings								
17. Miscellaneous	394				394		1,136	1,136
							132	132
							4,189	4,189
							394	394
<b>TOTAL</b>	<b>4,391</b>	<b>104</b>			<b>4,495</b>		<b>5,714</b>	<b>10,209</b>

University of Toronto  
Erindale College

Page 3 of 6  
FINANCIAL REPORTING FORM  
UNIVERSITIES OF CANADA

OPERATING EXPENDITURES

EXPENSE ACTIVITY ACCUMULATED FROM JAN 1 TO FISCAL YEAR ENDED JUNE 30, 1971

SOURCES OF EXPENDITURES	FUNCTIONAL AREAS									
	Instruction and Research		Sub-		Library		Student		Physical	
	All Medicine \$000	Medicine \$000	Total \$000	Medicine \$000	Library \$000	Computing \$000	Services \$000	Admin. \$000	Plant \$000	Other \$000
1. Salaries - Instruction and Research	1,257		1,257							
(a) Academic Staff	42		42							
(b) Full-time										
(c) Part-time										
(d) On leave										
(e) Other Instruction and Research	352		352							
Sub-TOTAL	1,691		1,691							
2. Other salaries and wages	262		262		167		52	179	343	74
3. Fringe benefits	142		142		11		3	15	28	5
4. Books and Periodicals					121					
5. Furniture and Equipment	228		228		1		1		14	
(a) Purchase										
(b) Rental										
6. Space Rental						12			5	
7. Operational supplies & exp.	181		181		11	6	4	55	162	30
8. Cost of Goods Sold									152	
9. Utilities									23	
10. Taxes a) Property b) Other										
11. Renovations & alterations									25-	
12. Internal cost allocations										
13. Internal contracted services										
14. Scholarships, bursaries, etc.										
15. Principal and interest on payments										
16. Land and site services										
17. Building										
18. Miscellaneous	44		44					230	120	
TOTAL	2,503		2,503		311	42	64	479	862	125
										4,391

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

(University) TRENT

## TOTAL REVENUE AND OPERATING EXPENSE

XXXXXX: ACTUAL: ~~XXXXXXXXXXXXXXX~~ FOR THE FISCAL YEAR ENDED June 30, 1971

Revenue	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. <u>Government Grants</u>								
( i) Provincial:								
a) Formula	2,945				2,945			2,945
b) Principal & interest re- payment								
c) Other	1,863		33		1,896		1,518	1,518
( ii) Federal								1,896
(iii) Other			244		244			244
2. <u>Fees</u>								
a) Tuition	957				966			966
b) Other	53	794		9	847			847
3. <u>Long Term Debt</u>								
a) Provincial								
b) Other							1,050	1,050
4. <u>Gifts, Donations and Non-Government Grants</u>	50		25		75		257	257
5. <u>Other</u>	68	444			512	19	762	925
TOTAL REVENUE	5,936	1,238	302	9	7,485	107	3,587	11,179
TOTAL EXPENSES (brought forward from page 2)	5,698	1,274	302	20	7,294			
Excess of Revenue over Expenses	238	(36)	NIL	(11)	191			

REVISED:

DATE December 10, 1971.No. of Eligible BU's 2,337

Reporting Officer

(University) TRENT

Page 2 of 2

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## EXPENSES

XXXXXXXXXXXXXXXXXXXX FOR THE FISCAL YEAR ENDED June 30, 1971

Objects of Expenses	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. Salaries - Instruction and Research								
(i) Academic Ranks								
a) Full-time	1,753				1,753			1,753
b) Part-time	235				235			235
c) On leave	180				180			180
(ii) Other instruction and research	16		100	16	132	6		133
SUB-TOTAL	2,184		100	16	2,300	6		2,306
2. Other salaries and wages	1,744	321	90		2,155		79	2,234
3. Fringe benefits	340	19	10		369	1		370
4. Books and periodicals	180				180	18		198
5. Furniture and equipment:								
a) Purchase	7		50		57	5	507	569
b) Rental	16				16			16
6. Space rental	7	3			10			10
7. Operational supplies & exp.	304	75	32	1	412			412
8. Cost of Goods Sold		246			246			246
9. Utilities	241	44			285			285
10. Taxes a) Property	32				32			32
b) Other	9	1			10			10
11. Renovations & alterations	10	8			18	8		26
12. Internal cost allocations								
13. External contracted services	130	339	10		479		153	632
14. Scholarships, bursaries, etc.	29				29	36		65
15. Principal and interest re-payments	08	188			276		1,518	1,794
16. Land and site services							459	459
17. Buildings							842	842
18. Miscellaneous	377	30	10	3	420	16	29	465
TOTAL	5,698	1,274	302	20	7,294	90	3,587	10,971

Revised - December 10, 1971.

(University) TRENT

Page 3 of 6

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## OPERATING EXPENSES

XXXXXX ACTUAL: XXXXXXXXXXXXXXXX FOR THE FISCAL YEAR ENDED June 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS										TOTAL \$000
	Instruction and Research		Sub- Total \$000	Library \$000	Computing \$000	Student Services \$000	Admin. \$000	Physical Plant \$000	Other \$000		
	ALL Excluding Medicine \$000	Medicine \$000									
1. Salaries - Instruction and Research	1,753 235 180		1,753 235 180								1,753 235 180
(i) Academic Ranks											
(a) Full-time											
(b) Part-time											
(c) On leave											
(ii) Other instruction and research	16		16								16
SUB-TOTAL	2,184		2,184								2,184
2. Other salaries and wages	427		427	302	2	85	381	526	21		1,744
3. Fringe benefits	225		225	25		5	35	49	1		340
4. Books and Periodicals				180							180
5. Furniture and Equipment											
(a) Purchase					3	4					7
(b) Rental	2		2	1	7				6		16
6. Space Rental						6		1			7
7. Operational supplies & exp.	132		132	14	2	5	66	78	7		304
8. Cost of Goods Sold											
9. Utilities											
10. Taxes a) Property								241			241
b) Other								32			32
11. Renovations & alterations								9			9
12. Internal cost allocations								10			10
13. External contracted services	55		55		66						
14. Scholarships, bursaries, etc.						29		9			130
15. Principal and interest re-payments									88		88
16. Land and site services											
17. Buildings											
18. Miscellaneous	171		171	19		15	86	16	70		377
TOTAL	3,196		3,196	541	80	149	568	971	193		5,698

REVISED: December 10/71



(University) University of WaterlooFINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO


## TOTAL REVENUE AND OPERATING EXPENSE

EXPENSE ACTUAL: INFORMATION FOR THE FISCAL YEAR ENDED June 30, 1971

Revenue	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. <u>Government Grants</u>								
( i) Provincial:								
a) Formula	27,732				27,732			27,732
b) Principal & interest re- payment								
c) Other	279		305		584		4,378	4,378
( ii) Federal	215		3,759		3,975		492	1,076
( iii) Other								3,975
2. <u>Fees</u>								
a) Tuition	5,743				6,086			6,086
b) Other	388	2,552		343	2,940			2,940
3. <u>Long Term Debt</u>								
a) Provincial							9,075	9,075
b) Other							269	269
4. <u>Gifts, Donations and Non-Government Grants</u>								
Other	12		624		636	268	517	1,421
5. <u>Other</u>	1,184	3,151			4,335	1	382	4,718
TOTAL REVENUE	35,554	5,703	4,688	343	46,288	269	15,113	61,670
TOTAL EXPENSES (brought forward from page 2)	36,027	5,034	4,688	387	46,136			
Excess of Revenue over Expenses	(473)	669	NIL	(44)	152			

DATE November 11, 1971 No. of Eligible SIC's 20,316.7

REVISED DATE: December 16, 1971

  
 Reporting Officer  
 A. H. Bondum, Comptroller.

(University) University of Waterloo

Page 2 of 2

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## EXPENSES

XXXXXX: ACTUAL: XXXXXXXXXXXXXXXX FOR THE FISCAL YEAR ENDED June 30, 1971

Objects of Expenses	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. Salaries - Instruction and Research								
(1) Academic Rank								
a) Full-time	10,680				10,680			10,680
b) Part-time	936				936			936
c) On leave	381				381			381
(11) Other instruction and research	2,429		1,870	117	4,416			4,416
SUB-TOTAL	14,426		1,870	117	16,413			16,413
2. Other salaries and wages	10,606	1,632	670	87	12,995	2		12,997
3. Fringe benefits	1,797	131	69	15	2,012			2,012
4. Books and periodicals	990				990		43	1,033
5. Furniture and equipment:								
a) Purchase	2,318	59	1,300	1	3,678		795	4,473
b) Rental	600				600			600
6. Space rental	189				189			189
7. Operational supplies & exp.	2,035	370	256	62	2,759			2,759
8. Cost of Goods Sold	-	2,031			2,045			2,045
9. Utilities	750	318			1,068			1,068
10. Taxes a) Property	279	70			349			349
b) Other	-	-	-	-	-	-	-	-
11. Renovations & alterations	81				81			81
12. Internal cost allocations (77)	(77)	(2)	79	-	-	-	-	-
13. External contracted services	206	-	-	-	206			206
14. Scholarships, bursaries, etc.	1	-	-	-	1	204		205
15. Principal and interest re-payments		356			356		5,226	5,582
16. Land and site services							241	241
17. Buildings							10,448	10,448
18. Miscellaneous	1,776	69	444	105	2,394	11		2,405
TOTAL	36,027	5,034	4,688	387	46,136	217	16,753	63,106

**FINANCIAL REPORTING FORM**  
**UNIVERSITIES OF ONTARIO**

**OPERATING EXPENSES**

EXCESS: ACTUAL: 'XXXXXXXXXX' EXCESS FOR THE FISCAL YEAR ENDED June 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS										TOTAL \$000
	Instruction and Research		Sub-Total \$000	Library \$000	Computing Services \$000	Student Services \$000	Admin. \$000	Physical Plant \$000	Other \$000		
	ALL Excluding Medicine \$000	Medicine \$000									
1. Salaries - Instruction and Research											
(i) Academic Ranks											
(a) Full-time	10,580	-	10,580								10,580
(b) Part-time	936	-	936								936
(c) On leave	381	-	381								381
(ii) Other instruction and research	2,429	-	2,429								2,429
SUB-TOTAL	14,426	-	14,426								14,426
2. Other salaries and wages	2,680	-	2,680	1,229	1,198	1,234	1,796	2,384	85		10,606
3. Fringe benefits	1,170	-	1,170	89	87	86	147	214	4		1,797
4. Books and Periodicals	-	-	-	990	-	-	-	-	-		990
5. Furniture and Equipment											
(a) Purchase	1,873	-	1,873	45	268	18	57	48	9		2,318
(b) Rental	312	-	312	13	271	-	4	-	-		600
6. Space Rental	189	-	189	-	-	-	-	-	-		189
7. Operational supplies & exp.	1,014	-	1,014	82	178	164	269	360	18		2,085
8. Cost of Goods Sold	-	-	-	-	-	-	-	-	-		-
9. Utilities	-	-	-	-	-	-	-	-	-		-
10. Taxes a) Property	-	-	-	-	-	-	-	-	-		-
b) Other	-	-	-	-	-	-	-	-	-		-
11. Renovations & alterations	-	-	-	-	-	-	-	-	-		-
12. Internal cost allocations	-	-	-	-	-	-	-	-	-		-
13. External contracted services	-	-	-	-	-	-	(77)	-	-		(77)
14. Scholarships, bursaries, etc.	-	-	-	-	120	-	-	-	-		206
15. Principal and interest re-payments	-	-	-	-	-	1	-	-	-		1
16. Land and site services											
17. Buildings											
18. Miscellaneous	786	-	786	27	42	283	143	43	432		1,776
TOTAL	22,450	-	22,450	2,475	2,164	1,786	2,339	4,245	568		36,027

(University) Western Ontario

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## TOTAL REVENUE AND OPERATING EXPENSE

XXXXXXXXXXXXXXXXXXXX ACTUAL FOR THE FISCAL YEAR ENDED 30 June 1971

Revenue	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. <u>Government Grants</u>								
( i) Provincial:								
a) Formula	31,614				31,614			31,614
b) Principal & interest re- payment								
c) Other	279		464		743		2,633	2,633
( ii) Federal			4,213		4,213	14		4,227
(iii) Other	102		97		199	125		324
2. <u>Fees</u>								
a) Tuition	6,428			596	7,024			7,024
b) Other	361	2,249			2,610			2,610
3. <u>Long Term Debt</u>								
a) Provincial							11,667	11,667
b) Other							2	2
4. <u>Gifts, Donations and Non-Government Grants</u>								
Other	113		1,717		1,830		56	1,886
5. <u>Other</u>								
TOTAL REVENUE	39,874	6,133	6,491	596	53,094	693	14,850	68,637
TOTAL EXPENSES (brought forward from page 2)	39,468	6,042	6,491	457	52,458			
Excess of Revenue over Expenses	406	91	NIL	139	636			

DATE

No. of Eligible BU's 23,032.5

Reporting Officer: *A. K. Addington*

(University) Western Ontario

Page 2 of 2

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## EXPENSES

XXXXXXXXXXXXXXXXXXXXACTUAL FOR THE FISCAL YEAR ENDED 30 June 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsors' Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
( i ) Academic Ranks								
a) Full-time	13,137		362		13,499			13,499
b) Part-time	2,040			173	2,213			2,213
c) On leave	296				296			296
(ii). Other instruction and research	1,562		1,446	3	3,011			3,011
SUB-TOTAL	17,035		1,808	176	19,019			19,019
2. Other salaries and wages	10,360	1,882	1,756	39	14,037			14,037
3. Fringe benefits	2,356	94	61		2,511			2,511
4. Books and periodicals	1,264				1,264	9		1,273
5. Furniture and equipment:								
a) Purchase	1,384	49	528	3	1,964		706	2,670
b) Rental	829	9			838			838
6. Space rental	13			1	14			14
7. Operational supplies & exp.	1,761	412	1,730	135	4,038			4,038
8. Cost of Goods Sold		2,327			2,327			2,327
9. Utilities	794	199			993			993
10. Taxes a) Property	284	108			392			392
b) Other								
11. Renovations & alterations	814				814			814
12. Internal cost allocations	(224)	74	146	4	-			-
13. External contracted services	532				532	101		532
14. Scholarships, bursaries, etc.								101
15. Principal and interest re-payments		720			720		2,633	3,353
16. Land and site services							424	424
17. Buildings	714				714		13,553	14,267
18. Miscellaneous	1,552	168	462	99	2,281	201	19	2,501
TOTAL	39,468	6,042	6,491	457	52,458	311	17,335	70,104

University) Western Ontario

Page 3 of 6  
FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

XXXXX XXXXX: ANXXXXXXXXX ACTUAL FOR THE FISCAL YEAR ENDED 30 June, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS										
	Instruction and Research				Library \$000	Computing \$000	Student Services \$000	Admin. \$000	Physical Plant \$000	Other \$000	TOTAL \$000
	ALL Excluding Medicine \$000	Medicine \$000	Sub- Total \$000								
1. Salaries - Instruction and Research											
(i) Academic Ranks											
(a) Full-time	11,378	1,759	13,137								13,137
(b) Part-time	1,660	380	2,040								2,040
(c) On leave	271	25	296								296
(ii) Other instruction and research	1,464	98	1,562								1,562
SUB-TOTAL	14,773	2,262	17,035								17,035
2. Other salaries and wages	2,781	994	3,775	1,763	655	520	1,257	2,277	113		10,360
3. Fringe benefits	1,290	282	1,572	1,264		7	166	249	362		2,356
4. Books and Periodicals											1,264
5. Furniture and Equipment											
(a) Purchase	1,131	116	1,247	15	40	5	27	40	10		1,384
(b) Rental	175		175		648		6				829
6. Space Rental	3		3					10			13
7. Operational supplies & exp.	913	227	1,140	94	97	27	267	90	46		1,761
8. Cost of Goods Sold											
9. Utilities											
10. Taxes a) Property								794			794
b) Other								284			284
11. Renovations & alterations											
12. Internal cost allocations								814			814
13. External contracted services					(140)	7	185	(91)	66		(224)
14. Scholarships, bursaries, etc.					281						532
15. Principal and interest re-payments											
16. Land and site services											
17. Buildings								714			714
18. Miscellaneous	830	33	863	26	21	129	238	110	165		1,552
TOTAL	21,896	3,914	25,810	3,162	1,602	695	2,146	5,291	762		39,468

(University) of Windsor

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## TOTAL REVENUE AND OPERATING EXPENSE

BUDGET: ACTUAL ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Revenue	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. <u>Government Grants</u>								
( i) Provincial:								
a) Formula	13,553.				13,553			13,553
b) Principal & interest re- payment								
c) Other	641		68		709		2,170	2,170
( ii) Federal			1,032		1,032			1,032
( iii) Other			70		70			70
2. <u>Fees</u>								
a) Tuition	4,099				4,133			4,133
b) Other	248			34	248			248
3. <u>Long Term Debt</u>								
a) Provincial							9,300	9,300
b) Other								
4. <u>Gifts, Donations and Non-Government Grants</u>	55				55	7.	351.	411
5. <u>Other</u>	242	1,501			1,743			1,743
TOTAL REVENUE	18,536	1,501	1,170	34	21,541	7	11,821	33,369
TOTAL EXPENSES (brought forward from page 2)	18,533	1,667	1,170	--	21,570			
Excess of Revenue over Expenses	303	(166)	NIL	34	171			

DATE December 9, 1971

No. of Expendable SW's 10354

J. P. Delisle  
Reporting Officer



FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## EXPENSES

PROJECT: ACADEMIC ANTICIPATING ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Objects of Expenses	Operating \$000	Ancillary Enterprises \$000	Sponsored Research \$000	Other (Including Non-Credit) \$000	Sub Total \$000	Trust and Endowment (Income) \$000	Capital \$000	Total \$000
1. Salaries - instruction and Research								
( i) Academic Ranks								
a) Full-time	6,609				6,609			6,609
b) Part-time	1,043				1,043			1,043
c) On leave	347				347			347
(ii) Other instruction and research	791				791			791
SUB-TOTAL	9,790				8,790			8,790
2. Other salaries and wages	5,255	270	566		6,069			6,069
3. Fringe benefits	765	47			812			812
4. Books and periodicals	836				836			836
5. Furniture and equipment:								
a) Purchase	498	1	255		754		717	1,471
b) Rental	345	3			346			346
6. Space rental	45				45			45
7. Operational supplies & exp.	854	44	288		1,186			1,186
8. Cost of Goods Sold	562	540			540			540
9. Utilities	126				562			562
10. Taxes a) Property					126			126
b) Other								
11. Renovations & alterations	120				120			120
12. Internal cost allocations	(485)	341	61		(83)		83	---
13. External contracted services	52				52			52
14. Scholarships, bursaries, etc.	53				53	3		56
15. Principal and interest re- payments		384			384		2,170	2,554
16. Land and site services							619	619
17. Buildings							8,609	8,609
18. Miscellaneous	741	37			778			778
TOTAL	18,535	1,667	1,170	---	21,370	3	12,198	35,571



CONFIDENTIAL  
CONFIDENTIAL  
CONFIDENTIAL

# SYSTEMS

EXPIRATION DATE: 12/31/2011

OBJECTS OF EXPENSES	FUNCTIONAL AREAS									
	Instruction ALL \$000	Medicine \$000	Sub- Total \$000	Library \$000	Computing Services \$000	Student Services \$000	Admin. \$000	Physical Plant \$000	Other \$000	TOTAL \$000
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	6,609		6,609							6,609
(b) Part-time	1,043		1,043							1,043
(c) On leave	347		347							347
(ii) Other instruction and research	791		791							791
SUB-TOTAL	8,790		8,790							8,790
2. Other salaries and wages	992		992	1,008	198	213	884	1,908	30	5,233
3. Fringe benefits	468		468	58	10	9	52	166	2	765
4. Books and Periodicals				836						836
5. Furniture and Equipment										
(a) Purchase	463		463		1	7	17	10		498
(b) Rental	5		5	16	302		20			343
6. Space Rental										
7. Operational supplies & exp.	339		339	49	42	31	111	270	45	854
8. Cost of Goods Sold									12	
9. Utilities										
10. Taxes a) Property										
b) Other										
11. Renovations & alterations										
12. Internal cost allocations										
13. External contracted services										
14. Scholarships, bursaries, etc.										
15. Principal and interest re-payments										
16. Land and site services										
17. Buildings										
18. Miscellaneous	310		310	20	15	57	133	52	154	741
TOTAL	11,367		11,367	1,987	509	370	1,197	2,734	369	18,533

(University) York University

Page 1 of 6

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## TOTAL REVENUE AND OPERATING EXPENSE

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Revenue	Operating	Auxiliary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
1. <u>Government Grants</u>								
( i ) Provincial:								
a) Formula	23,682				23,682			23,682
b) Principal & interest re-payment								
c) Other	194				376		6,361	6,361
( ii ) Federal	77		182		1,946	11		376
( iii ) Other	45		1,869		1,946			1,957
2. <u>Fees</u>								
a) Tuition	6,955				7,508			7,508
b) Other	56	2,028		553	2,084			2,084
3. <u>Long Term Debt</u>								
a) Provincial								
b) Other								
4. <u>Gifts, Donations and Non-Government Grants</u>	7						16,625	16,625
5. <u>Other</u>	125	3,012	509		516	200	1,384	1,384
TOTAL REVENUE	31,141	5,040	2,661	553	3,137	303		716
TOTAL EXPENSES (brought forward from page 2)	31,001	5,150	2,661	548	39,395		24,370	64,279
Excess of Revenue over Expenses	140	(110)	NIL	5	35			

DATE December 10, 1971No. of Eligible BU's 17,980.4

*K. G. Stewart*  
 Reporting Officer  
 Mr. M. G. Stewart

(University) York

Page 2 of 5

FINANCIAL REPORTING FORM  
UNIVERSITIES OF ONTARIO

## EXPENSES

ACTUAL FOR THE FISCAL YEAR ENDED 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
1. Salaries - Instruction and Research								
(i) Academic Ranks								
a) Full-time	10,495		155	80	10,730			10,730
b) Part-time	1,118		8	99	1,225			1,225
c) On leave	306				306			306
(ii) Other instruction and research	1,112		123		1,506			1,506
SUB-TOTAL	13,287		301	179	13,767			13,767
2. Other salaries and wages	9,317	901	1,224	182	11,800	47	129	11,800
3. Fringe benefits	1,842	16	51	15	1,924		6	1,930
4. Books and periodicals	1,165		19		1,184	143		1,327
5. Furniture and equipment:								
a) Purchase	106	17	319		442		535	877
b) Rental	556	5			561			561
6. Space rental	1				1			1
7. Operational supplies & exp.	1,277	415	502	127	3,222	24		3,246
8. Cost of Goods Sold		940			940			940
9. Utilities	1,200	307			1,507			1,507
10. Taxes a) Property	194				194			194
b) Other		3			3		465	468
11. Renovations & alterations	(92)	92						
12. Internal cost allocations	77	1,670			1,747	133		1,747
13. External contracted services								133
14. Scholarships, bursaries, etc.								
15. Principal and interest re-payments	165	744			909		6,491	7,400
16. Land and site services							3,709	3,709
17. Buildings							10,164	10,164
18. Miscellaneous	1,206	39	245	45	1,535		2	1,537
TOTAL	31,001	5,150	2,661	548	39,360	347	21,501	61,208

(University) York

Page 3 of 6

FINANCIAL REPORTING FORM:  
UNIVERSITIES OF ONTARIO

## OPERATING EXPENSES

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED 1971

PURPOSE OF EXPENSES	FUNCTIONAL AREAS									
	Instruction and Research		Sub- Total	Library	Computing Services	Student Services	Admin. \$000	Physical Plant \$000	Other \$000	TOTAL \$000
	ALL Excluding Medicine	Medicine \$000								
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	10,495		10,495							10,495
(b) Part-time	1,118		1,118							1,118
(c) On leave	306		306							306
(ii) Other Instruction and Research	1,368		1,368							1,368
SUB-TOTAL	13,287		13,287							13,287
2. Other salaries and wages	3,151		3,151	1,556	507	782	1,104	2,075	142	9,317
3. Fringe benefits	1,314		1,314	117	47	64	98	189	13	1,842
4. Books and Periodicals				1,165						1,165
5. Furniture and Equipment										
(a) Purchase	74		74	1		1		28	2	106
(b) Rental	31		31							556
6. Space Rental										1
7. Operational supplies & exp.	1,000		1,000	270	63	190	139	256	59	1,977
8. Cost of Goods Sold								1,200		1,200
9. Utilities								194		194
10. Taxes a) Property b) Other								(92)		(92)
11. Renovations & alterations								77		77
12. Internal cost allocations										
13. External contracted services										
14. Scholarships, bursaries, etc.										
15. Principal and interest re-payments										
16. Land and site services									165	165
17. Buildings										
18. Miscellaneous	575		575	15	10	105	156	42	303	1,206
TOTAL	19,432		19,432	3,124	1,152	1,143	1,497	3,969	684	31,001

10/12/71